STATISTICS OF TAXATION

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STATE OF
NORTH CAROLINA

BIENNIAL REPORT OF
TAX RESEARCH DIVISION
NORTH CAROLINA DEPARTMENT OF REVENUE

RALEIGH, N. C.
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LETTER OF TRANSMITTAL

TO HIS EXCELLENCY, JAMES B. HUNT, JR.
Governor of North Carolina

Sir:

In accordance with statutory requirements we are submitting herewith the 1978 biennial report, "Statistics of Taxation," of the Tax Research Division of the Department of Revenue.

Respectfully submitted,

Mark G. Lynch, Secretary

By: Hudson C. Stansbury, Director
Tax Research Division

December 31, 1978

ACKNOWLEDGEMENT

This report has been compiled and published by the Tax Research Division. Most of the data were collected by the division from the tax returns in the files of the Department of Revenue and from yearly reports of the counties and cities. Some data were prepared and furnished by other divisions of the Department of Revenue. Additional information was obtained from the Office of the State Budget and the Alcoholic Beverage Control Board. Data from the United States Bureau of the Census and the Bureau of Economic Analysis have also been utilized. Grateful acknowledgement is made for the cooperation of these agencies.

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PART I
THE OVER-ALL VIEW OF STATE-WIDE TAX REVENUES

North Carolina's economy was characterized by inflation and expansion during the past two fiscal years. Employment and wages were rising both years and, based on the level of employment, the State's economy had fully recovered by 1977 from the recession which ended in 1975. North Carolinians were also suffering in the two years from continuing inflation along with the rest of the nation.

Revenues of both the State and local governments reflected the economic recovery and high price level. The effect of the inflation on revenues was quite clear in the 13 1/2 percent growth of sales tax revenue in fiscal year 1977-78. Individual income tax collections also responded well to growth in employment and wages both years although a substantial part of the increase in income tax revenue in fiscal year 1976-77 was due to the non-recurring windfall caused by an acceleration of withholding tax payments from large employers.

Tax revenues for the State and local governments were more than $3.7 billions in fiscal year 1977-78 and 10 percent above the 1976-77 fiscal year. The State's taxes were more responsive to the economic forces at work and recorded a gain of $258.5 millions compared to $91.3 millions for the local governments. More than half of the State's gain came from the sales tax and the individual income tax. Of the two taxes, the sales tax had the larger dollar and percentage growth. The growth in payroll taxes and the effect on total revenue were also quite significant, but the proceeds are trust fund revenue. Both the tax base and the average tax rate increased appreciably in 1977-78. See Table 1.

At the local level, property taxes, the mainstay of the tax structure, accounted for about two-thirds of the growth. Property taxes for cities, counties, and special districts were up nearly $63 millions over fiscal year 1976-77. In comparison, the yield of the local one percent sales tax was up about $17 millions.

Each year the State's General Fund becomes more dominant in the revenue picture for state government. Supported by the income and sales taxes and other taxes that are very sensitive to economic growth, it continues to overshadow the Highway Fund which is largely dependent upon the gasoline tax. To point up the difference, in fiscal year 1977-78 the General Fund had four taxes that realized a larger dollar increase than the gasoline tax.[1]

The increase in Highway Fund tax revenues in fiscal year 1977-78 amounted to $21.6 millions. Motor fuel tax collections rose 4.6 percent and collections from taxes on commercial vehicles grew about 7 1/2 percent. Fee collections were more than 12 percent higher, but these are a minor source of revenue.

Total tax revenue of State and local governments showed a greater gain in fiscal year 1976-77 than in fiscal year 1977-78. The primary reason for the better performance was the larger gain in income tax revenue caused partly by the non-recurring individual income tax windfall accompanied by an unusually large increase in corporation income tax collections. None of the other major state taxes showed better percentage gains in 1976-77 than in 1978. Highway Fund revenues did not perform as well as in 1977-78. Local government tax revenues registered about 9 percent change compared to 9 1/2 percent in 1977-78. Counties did somewhat better than cities in 1976-77 as their revenues advanced 10 percent compared to 7 1/2 percent for the cities. The dollar increase in city property taxes in 1976-77 was the smallest change in several years.

In table 1 the State's total tax and non-tax revenues for the past five years are shown by major fund. The growth in total State revenue was nearly a billion dollars for the period covered by the table. The General Fund showed more than double the percentage change experienced by the Highway Fund. The inclusion of federal aid in the Highway Fund revenue in this table tends to conceal differences between the two funds with respect to comparative growth in revenue from State sources. The drop in the General Fund proportion of the total in 1976-77 was due to the Highway Fund reporting over $200 millions more federal aid that year than in 1975-76. The Highway Fund revenue from state sources was actually slightly less in 1976-77 than in 1975-76.

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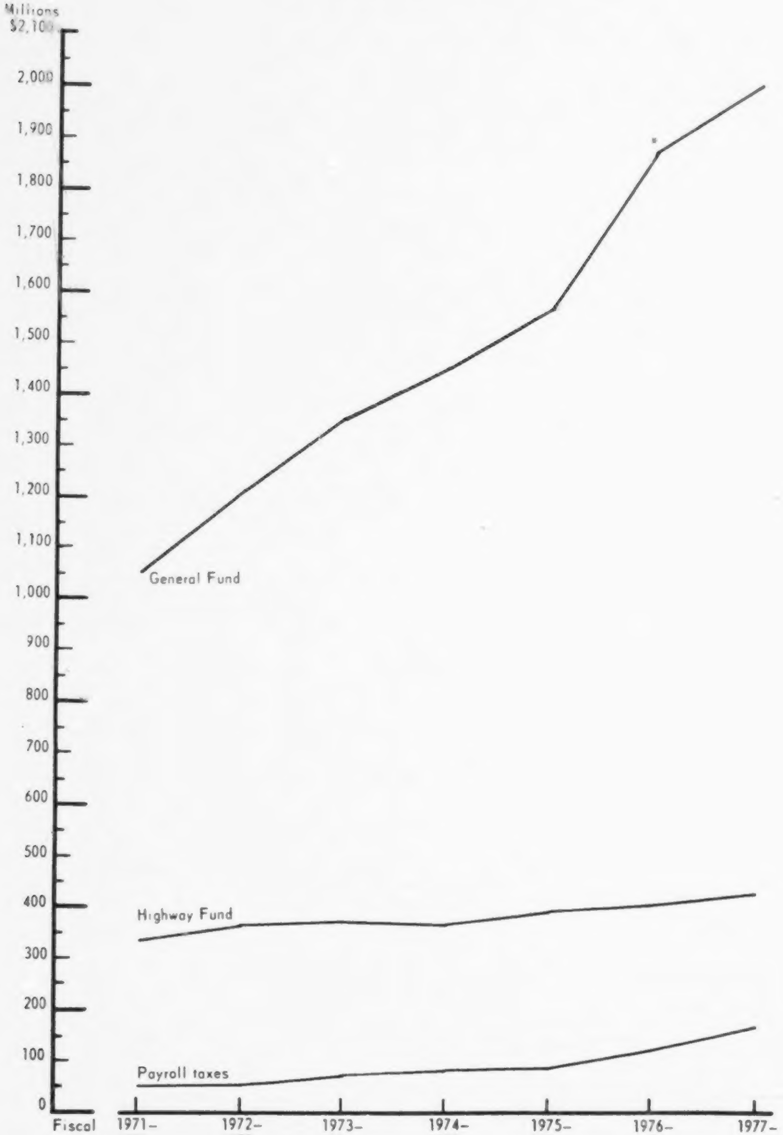
[1] The four taxes sales, franchise, individual and corporation income.

CHART 1. TOTAL TAX REVENUE: GENERAL FUND, HIGHWAY FUND, AND UNEMPLOYMENT BENEFITS TRUST FUND (Payroll taxes) FOR SPECIFIED FISCAL YEARS
(Excludes Federal Aid)



*Reflects estimated non-recurring windfall of $73,285,000 from acceleration of certain individual income tax withholding payments.

The Total North Carolina Tax Bill. During the past two years the total tax bill has grown by over three-fourths billion dollars. In 1975-76 it amounted to about $2.9 billions and in 1977-78 exceeded $3.7 billions. Table 2 provides data for the past nine fiscal years including index numbers to facilitate annual comparisons. The base year for the index number is 1971-72. A comparison of the index numbers for 1977-78 by column shows that county levies and the State's General Fund have had about the same percentage growth since 1971-72. The index numbers also indicate the poor performance of Highway Fund tax revenue in the past six years. In fiscal year 1977-78 the Highway Fund index stood at a level attained by county, municipal and State General Fund revenues four years earlier.

State taxes have generally produced more substantial annual additions to the bill in contrast to local taxes which have exhibited more gradual and constant growth. State tax collections have also periodically shown abrupt movements due in part to legislative changes which have sharply affected the yield of such taxes as the motor fuels tax and the alcoholic beverages taxes. Moreover, the yield of the State's General Fund taxes (e.g., individual and corporation income taxes) is quite responsive to inflation and rising levels of income whereas the value of the tangible property (particularly real property), which constitutes the base for the property taxes levied by the local governments, tends to rise more slowly.

State tax collections in Table 2 do not include the amounts of shared taxes which are given to the local governments. The shared taxes received by the counties and municipalities are included in local taxes along with property tax levies and actual collections of certain local taxes. Total annual amounts of local taxes given in this table may vary from actual receipts to the extent property tax collections in a given year are less than the levies and the difference is not offset by collections of delinquent taxes from prior years. Local levies shown in Table 2 do not include the amounts of gasoline tax revenue allotted to the municipalities under the provisions of the Powell Act. These allotments are treated as state aid instead of shared taxes. All the shared taxes are discussed in more detail in the sections below.

For many years the State's General Fund has accounted for at least half of the total tax revenue. Its dominance is derived from the high yields of the individual income tax and sales tax. Except for fiscal year 1969-70, Highway Fund tax revenue has accounted for a smaller and smaller portion of the total tax bill. In 1969-70 the Highway Fund portion increased due to a 2¢ per gallon gasoline tax increase and higher motor vehicle registration fees. However, the next year the long-term down-trend resumed and has continued as the Highway Fund tax collections have failed to match the growth of the General Fund tax collections and also have not been able to keep up with growth in county taxes. Since fiscal year 1971-72, aggregate county taxes have been greater than the State Highway Fund taxes.

State General Fund tax collections for 1976-77 and 1977-78 are discussed in Part II of this report. The various revenues of the State Highway Fund are presented in Part III. Local government tax revenue is covered in Part IV.

Shared Taxes. Local governments in North Carolina receive substantial financial support from the State through shared taxes. These shared revenues are derived from alcoholic beverage taxes, intangible personal property taxes, and certain franchise taxes. Table 3 contains data on the amounts distributed to the local governments **by year in which the taxes were collected and not according to the year in which distributed.** The North Carolina Department of Revenue levies and collects all the shared taxes and distributes the shares to the local governments.

The amounts of shared taxes received by each local government are reported with local tax data in Part IV **according to the year in which the local governments received them.** Distributions of intangible taxes and alcoholic beverage taxes are made in the year following the year in which collected. Franchise tax shares are distributed to municipalities quarterly during the year in which collected. The State General Fund revenues reported in Table I do not include these local shares. The local shares are determined at the time the taxes are collected by the State and are not considered revenues of the State Government.

The local government shares of franchise, intangibles, and alcoholic beverage taxes increased in both 1976-77 and 1977-78. The share of franchise taxes was up 18 1/2 percent in 1976-77 and about 12 percent in 1977-78. The growth in the shares of alcoholic beverage taxes was 3 percent and 8 percent. The share of intangibles tax jumped almost 18 percent in 1976-77, but managed only 3 percent growth in 1977-78. The gasoline tax money going to municipalities showed about

TABLE 1. RECEIPTS OF MAJOR STATE OPERATING FUNDS FOR DESIGNATED FISCAL YEARS

Fund and type of revenue	1973-1974		1974-1975		1975-1976		1976-1977		1977-1978		1973-1974 to 1977-1978
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	Percent change
General Fund:											
Tax revenue	$ 1,358,185,468	68.03	$ 1,451,184,100	63.21	$ 1,571,845,454	69.00	$ 1,869,966,758	66.31	$ 2,060,481,748	69.68	51.71
Non-tax revenue . . .	71,578,995	3.59	92,912,952	4.05	125,012,276	5.49	133,561,879	4.74	112,856,167	3.82	57.67
Totals	$ 1,429,764,463	71.62	$ 1,544,097,052	67.26	$ 1,696,857,730	74.49	$ 2,003,528,637	71.05	$ 2,173,337,915	73.50	52.01
Highway Fund:											
Tax revenue	$ 366,870,619	18.38	$ 365,021,352	15.90	$ 391,031,208	17.17	$ 404,719,248	14.35	$ 426,311,754	14.42	16.20
Non-tax revenue	19,794,331	.99	28,350,878	1.23	47,674,534	2.09	31,095,796	1.10	25,340,965	0.86	28.02
Federal aid	106,195,392	5.32	278,882,998	12.15	54,830,882	2.41	256,360,319	9.09	161,508,457	5.46	52.09
Totals	$ 492,860,342	24.69	$ 672,255,228	29.28	$ 493,536,624	21.67	$ 692,175,363	24.54	$ 613,161,176	20.74	24.41
Total two funds	$ 1,922,624,805	96.31	$ 2,216,352,280	96.54	$ 2,190,394,354	96.16	$ 2,695,704,000	95.59	$ 2,786,499,091	94.24	44.93
Payroll taxes	73,759,341	3.69	79,501,649	3.46	87,498,259	3.84	124,226,450	4.41	170,610,830[a]	5.76	131.31
Grand total	$ 1,996,384,146	100.00	$ 2,295,853,929	100.00	$ 2,277,892,613	100.00	$ 2,819,930,450	100.00	$ 2,957,109,921	100.00	48.12

Note: Federal aid to General Fund, receipts by special funds, and earnings of the prison system and institutions are not included. General Shared Federal Revenue is included in General Fund non-tax revenue for fiscal year 1975-76 and subsequent years.

[a] Effective January 1, 1978, limit on taxable wages increased from $4,200 to $6,000 per employee.

four percent increase in 1976-77 compared to a 4 1/2 percent advance in 1977-78.

Municipalities have been receiving annually since 1950-51 a portion of State gasoline tax collections for construction and maintenance of city streets which are not a part of the highway system. Beginning with the 1971-72 fiscal year the proportionate share of total gasoline tax collections for the municipalities was increased from 1/2¢ to 1¢ per gallon. The distributions are treated as expenditures from the Highway Fund and are made in the year following the year in which the taxes are collected. Since the amounts of gasoline taxes distributed to the municipalities have already been reported as State tax revenue, they are not included in the tax revenue of those governments.

The data in Table 3 show that the total amounts of shared taxes received by local governments have been increasing for many years. Of the shared taxes, the franchise tax has registered the most rapid growth in the past several years. In fiscal year 1977-78 it became the largest of the shared taxes by moving well above the intangibles tax. The franchise tax has experienced uninterrupted growth for several years while the intangibles tax, shared by both counties and cities, has not shown the same stable uptrend. The intangibles tax has been periodically affected by fluctuating stock prices. The motor fuels tax trend was similar to the franchise tax trend until 1974-75.

Following the 1971-72 change which increased the municipalities' share of the gasoline tax, the intangibles tax became second in importance among the shared taxes. In 1972-73 the two taxes were about equal in importance, but in 1973-74 the gasoline tax share exceeded the intangibles tax share by $2.4 millions. The margin was even greater ($3.9 millions) in 1974-75 when the intangibles tax collections declined and the gasoline tax collections remained about the same as in 1973-74. The substantial increase in the intangibles tax in the past two years caused it to move ahead of the gasoline tax which experienced only moderate growth.

TABLE 3. LOCAL GOVERNMENTS' SHARES OF STATE TAX COLLECTIONS, BY TYPE OF TAX AND BY YEAR IN WHICH COLLECTED, FOR SPECIFIED FISCAL YEARS

Fiscal years	Franchise tax	Beverage tax	Intangibles tax	Gasoline road tax	Total
1967-1968	$ 2,405,506	$ 3,449,125	$ 18,815,918	$ 10,416,425	$ 35,086,974
1968-1969	2,644,203	6,184,065	21,803,246	11,232,098	41,863,612
1969-1970	7,548,321	6,485,784	20,794,636	11,909,266	46,738,007
1970-1971	12,488,552	7,259,281	22,147,785	12,523,711	54,419,329
1971-1972	14,684,719	8,312,821	25,562,643	27,031,936	75,592,119
1972-1973	16,991,401	9,137,373	29,323,525	29,295,989	84,748,288
1973-1974	18,671,802	10,073,411	27,157,681	29,574,961	85,477,855
1974-1975	25,372,435	10,505,997	25,479,161	29,366,486	90,724,079
1975-1976	28,244,359	11,414,211	29,014,024	30,747,712	99,420,306
1976-1977	33,489,090	11,787,697	34,171,826	32,017,463	111,466,076
1977-1978	37,513,624	12,726,450	35,117,419	33,502,143	118,859,636

Note: Franchise tax: Six percent tax on gross receipts of telephone (local business), electric and gas companies from sales within municipalities shared with municipalities as follows: before 1969-70 fiscal year, 3/4 of 1 percent of gross receipts (12 1/2 percent of tax collections); 1969-70, 2 percent of gross receipts (33 1/3 percent of tax collections); beginning July 1, 1970, 3 percent of gross receipts (50 percent of tax collections).

Beverage tax: Net collections from excise taxes on beer and unfortified wine are shared with local governments as follows: 47 1/2 percent of basic excise tax on beer and 50 percent of unfortified wine excise tax. Distribution to counties and municipalities permitting beer and wine sales is based on population. Fiscal year 1967-68 reflects temporary decline in collections due to change in method of tax collection.

Intangibles tax: Local governments receive 100 percent of net collections less the cost of collections, tax credits allowed on franchise tax, and beginning July 1, 1967, all expenses of the Property Tax Commission and the Ad Valorem Tax Division of the Department of Revenue. Tax on deposits is allocated to counties on population basis; remainder of intangibles tax returned to county from which collected. Distribution between county and municipalities is based on proportion of ad valorem taxes levied during the previous year.

Gasoline tax: Effective July 1, 1971, municipalities receive an amount equal to collection from 1 cent per gallon of the gasoline tax as state aid for construction and maintenance of city streets. Prior to this date, the amount received was equal to collection from 1/2 cent per gallon.

Distributions: The franchise tax is distributed quarterly. The beverage tax is distributed annually within 60 days after September 30. The intangibles tax is distributed annually about 45 days after the fiscal year in which collected. The gasoline tax is distributed annually on or before October 1 after the fiscal year in which collected.

As may be seen from the data in Table 3, the legislative action of the 1967 General Assembly altered franchise tax allocations considerably starting in 1969-70. The municipal share of the gross receipts tax was raised from 3/4 of 1 percent to 2 percent effective June 30, 1969. The municipal share was increased again from 2 percent to 3 percent effective July 1, 1970, for the 1970-71 fiscal year.

The franchise tax was the least important of the shared taxes until the 1969 General Assembly increased the proportionate share of the municipalities. For fiscal year 1968-69, the last year before the change in the proportionate shares, the amount of the municipalities' shares was only $2.6 millions. In fiscal year 1977-78 the municipalities' shares totaled $37.5 millions. During the past two fiscal years there was a particularly sharp rise in gross receipts taxes. Utility service rates went up during the period and use of these services remained at a high level. The municipalities' shares increased from $28.2 millions in 1975-76 to $33.5 millions in 1976-77 which amounted to over $5 millions growth in a single year. The growth in 1977-78 was not as great but was over 10 percent and amounted to $4 million. As mentioned earlier, the franchise tax is now the most important of the shared taxes.

Per Capita Taxes and Per Capita Income. Total personal income in North Carolina rose about 11 percent in 1976 and about 9 1/2 percent in 1977. Total state and local taxes in fiscal year 1976-77 and 1977-78 were up 14.6 percent and 10.4 percent, respectively. The difference in growth between income and taxes in the 1976-77 fiscal year caused noticeable change in the percentage of total personal income going for taxes. In 1977-78, with taxes again rising a little more than income, the percentage of income going for taxes rose slightly.

Per capita state and local taxes rose $77 in 1976-77 and about $56 in 1977-78. The per capita personal income gain for 1976 was $526 and for 1977 was $457. These income gains were better than the gains recorded in 1974 and 1975 even after adjustment for inflation.

Table 4 contains per capita personal income and per capita state and local tax statistics for North Carolina for the past eleven years. The total of population, personal income, and state and local taxes from which the per capita figures are derived are also given in the table.

PART II

THE STATE GENERAL FUND REVENUES

General Fund revenues performed well in each of the past two fiscal years. Employment and income gains assisted by rising prices pushed General Fund Tax revenues past the $2 billion level in fiscal year 1977-78. Total tax and non-tax revenue for the year amounted to almost $2.2 billions. Total revenues were $170 millions greater than in fiscal year 1976-77. Tax revenues had a 10 percent gain, but non-tax revenue declined more than 15 percent. The dollar gain for the tax revenue was $190.5 millions and the drop in non-tax revenue was $20.7 million.

Inflation made the sales tax the top performer in 1977-78 as it registered a larger percentage and dollar gain than the individual income tax. The 13 1/2 percent growth in sales tax revenue came to $68.7 millions while the individual income tax collections brought in $66.2 millions more than in fiscal year 1976-77. Corporation income taxes with a $25 million increase were the next most important revenue producer. Franchise, inheritance and insurance taxes registered growth of about 11 to 13 percent. Although most of the General Fund taxes showed increases, a few recorded declines. The gift tax, a somewhat erratic source of revenue, dropped over $4 millions, or about 70 percent. Cigarette tax collections declined for the second consecutive year and privilege license taxes were down one percent.

The individual income tax posted an unusually large gain in fiscal year 1976-77 and was the principal factor in General Fund tax revenues rising 19 percent. Total revenue showed only an 18 percent increase due to non-tax revenues experiencing much lower growth than tax revenues. A fall in income from the treasurer's investments accounted for the lower growth rate.

The acceleration of withholding tax payments by large employers brought in a large part of the increase in individual income tax collections in fiscal year 1976-77. This one time windfall amounted to an estimated $73.3 millions and arose from the new requirement that employers withholding $3,000 or more each month from employees' salaries and wages must pay the tax monthly instead of quarterly. This change was effective October 1, 1976. Although the impact of the windfall was considerable, rising employment and income had an even greater effect and boosted collections more than $104 millions. This part of the year's gain was greater than any gain previously recorded by the individual income tax.

Corporation income tax collections were the second most important factor in the very substantial growth of tax revenues in fiscal year 1976-77. Tax payments from corporations rose from $155.7 millions to $203.4 millions. The increase of nearly $48 millions exceeded the growth in sales tax collections which were up $45.5 millions, or almost 10 percent. Most of the remaining General Fund taxes had smaller growth in fiscal year 1976-77 than in 1977-78. An exception was the gift tax which had a phenomenal 250 percent increase that amounted to $4.3 millions. Privilege license tax collections were 6 1/2 percent higher in 1976-77, the first significant increase for this tax in three years.

General Fund Revenues, Expenditures, and Credit Balances. General Fund revenues topped expenditures by better than $37 millions in fiscal year 1977-78. At the end of the year the credit balance was just under $179 millions, the second highest credit balance ever recorded. In fiscal year 1976-77 the excess of revenues over expenditures was even greater causing the credit balance to rise by $84 millions. This growth brought the balance back to a level comparable to the last few years prior to the recession.

In Chart 2 the **differences** between net revenue and current expenditures of the General Fund for the past eleven fiscal years are shown graphically. Current expenditures do not include amounts spent for capital improvements. The size and direction of the bars in this chart indicate the effect on the credit balance. The differences, however, do not measure the exact change in the credit balance because appropriations for capital improvements must come from the existing credit balance or from current revenues. The amounts depicted by the bars are taken from column (5) in Table 5.

The credit balances for the past eleven fiscal years are shown in column (7) of Table 5. From these figures it can be seen that the lowest credit balance was reached in 1974-75 with very little change in 1975-76. The sharp decline in 1974-75 occurred because current expenditures increased at a higher rate than current revenues and the 1973 legislature in its second session made additional capital improvements appropriations for fiscal year 1974-75, the second year of the biennium. Up until that year all capital improvements appropriations had been made for the first year of each biennium and treated as expenditures in the first year even though actual expenditures of the funds occurred over a period of years.

Although the credit balance at the end of fiscal year 1977-78 was the second highest on record, the credit balance was not high when compared to the level of current expenditures. For fiscal year 1977-78 the ratio of credit balance to current expenditures was about 8 1/2 percent compared to a range of 11 to 31 percent for the ten years prior to fiscal year 1974-75. For five of the ten years the credit balance was over 20 percent of current expenditures.

Total General Fund expenditures in fiscal year 1977-78 were $2,136 millions. The increase over fiscal year 1976-77 was $216 millions. Most of this additional money went to education. Expenditures for the public schools were up $100 millions and they were $50 millions greater for higher education. Health, welfare, and rehabilitation, the second largest expenditure category, had an increase of $38.6 millions. Only two groups, legislative and resource development and preservation, had smaller expenditures in 1977-78 than in 1976-77. All the others had smaller dollar increases but better **percentage** gains than the two largest categories. In fiscal year 1976-77 General Fund expenditures totaled $1,919.8 millions and were $225.8 millions above fiscal year 1975-76. As in 1977-78, public schools, higher education, health, welfare, and rehabilitation accounted for the bulk of the growth. The dollar gain for each of these groups was very close to the same as for 1977-78.

Tax Revenues of the General Fund. The growth in tax revenues of the General Fund during the past two fiscal years amounted to over $488 millions. The 1976-77 fiscal year gain was $298 millions; in 1977-78 there was a gain of over $190 millions. In each of the two years the individual income tax was among the most important factors. The levy on individuals brought in an additional $177.3 millions the first year and an additional $66.2 millions the second year. In comparison, the sales tax, the second largest revenue producer, was registering increases of $45.5 millions and $68.7 millions.

The relative importance of each one of the major General Fund Taxes during the past two fiscal years can be determined from the data in Table 6. Chart 3 presents collection data graphically for the major General Fund taxes for the past 7 years. The income tax on individuals and corporations provided almost half of total revenues received by the General Fund in each of the past two fiscal years. The sales tax was the next largest source, contributing about 26 percent. Of the remaining taxes, the franchise tax accounted for the largest portion, 7 percent. All other taxes and the non-tax revenues contributed 18 percent of total General Fund revenues.

The individual and corporation income taxes and the sales tax accounted for $160 millions of the $190.5 millions increase in tax revenues in 1977-78. The corporation franchise tax added $16 millions. Insurance taxes contributed over $7 millions to the over all increase. Inheritance and alcoholic beverage taxes combined raised about $8 1/2 millions of the total gain.

The General Fund tax revenues experienced a much larger dollar increase in 1976-77 than in 1977-78. The unusually large gain in corporation income tax collections, the individual income tax withholding payments windfall, and the additional growth in individual income tax collections caused by economic recovery were responsible for $225 millions in additional tax revenues out of the total gain of $298 millions. The sales tax brought in $45 1/2 millions more revenue than in 1975-76. Among the other taxes, only the corporation franchise tax made a significant contribution. Its revenues rose 12 percent for a $16 millions gain.

Table 6 includes collections and index numbers for the General Fund tax revenue and non-tax revenue for the past two fiscal years. The base year for the comparisons is fiscal year 1971-72. According to the index numbers in the last column cigarette tax collections have shown the least percentage growth since 1971-72 and franchise tax collections have shown the greatest percentage growth.

TABLE 2. TOTAL LOCAL AND STATE TAX BILL IN NORTH CAROLINA AND INDEX NUMBERS FOR SPECIFIED FISCAL YEARS

	Local levies				State tax collections				
Fiscal years	County	Municipal	District and township	Total	General Fund	Highway Fund	Payroll	Total	Total all local and state
	Amounts				Amounts				
1969-1970	$ 266,362,099	$ 148,741,791	$ 25,836,439	$ 440,940,329	$ 841,714,068	$ 291,850,569	$ 49,123,817	$ 1,182,688,454	$ 1,623,628,783
1970-1971	297,035,671	167,969,809	28,087,657	493,093,137	921,444,692	310,894,251	45,523,455	1,277,862,398	1,770,955,535
1971-1972	336,539,851	191,526,081	29,719,762	557,785,694	1,051,899,702	336,064,419	44,707,885	1,432,672,006	1,990,457,700
1972-1973	385,092,955	222,413,144	32,718,775	640,224,874	1,213,997,044	361,360,452	55,518,670	1,630,876,166	2,271,101,040
1973-1974	432,978,537	244,111,495	36,681,317	713,771,349	1,358,185,468	366,870,619	73,759,341	1,798,815,428	2,512,586,777
1974-1975	489,611,107	280,840,698	33,131,935	803,583,740	1,451,184,100	365,021,352	79,501,649	1,895,707,101	2,699,290,841
1975-1976	539,556,200	303,326,534	38,250,202	881,132,936	1,571,845,454	391,031,208	87,498,259	2,050,374,921	2,931,507,857
1976-1977	594,486,753	326,025,730	39,559,623	960,072,106	1,869,966,758	404,719,248	124,226,450	2,398,912,456	3,358,984,562
1977-1978	654,114,057	352,547,317	44,676,136	1,051,337,510	2,060,481,748	426,311,754	170,610,830	2,657,404,332	3,708,741,842
	Index Numbers 1971-1972 =100				Index Numbers 1971-1972 = 100				
1969-1970	79.2	77.7	86.9	79.1	80.0	86.8	109.9	82.6	81.6
1970-1971	88.3	87.7	94.5	88.4	87.6	92.5	101.8	89.2	89.0
1971-1972	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
1972-1973	114.4	116.1	110.1	114.8	115.4	107.5	124.2	113.8	114.1
1973-1974	128.7	127.5	123.4	128.0	129.1	109.2	165.0	125.6	126.2
1974-1975	145.5	146.6	111.5	144.1	138.0	108.6	177.8	132.3	135.6
1975-1976	160.3	158.4	128.7	158.0	149.4	116.4	195.7	143.1	147.3
1976-1977	176.7	170.2	133.1	172.1	177.8	120.4	277.9	167.4	168.8
1977-1978	194.4	184.1	150.3	188.5	195.9	126.9	381.6	185.5	186.3

Note: Local levies include property taxes, capitation (poll) tax, license taxes, dog taxes, sales taxes, and local shares of intangible property, franchise, and beverage taxes.

TABLE 4. TOTAL STATE AND LOCAL TAXES IN NORTH CAROLINA AS COMPARED TO POPULATION AND INCOME FOR SPECIFIED FISCAL YEARS

Fiscal years	Population	Total personal income	State and local taxes		Per Capita income and taxes			Percent taxes are of income	
			Total state	Total state and local	Personal income	State taxes	State and local taxes	Total state	Total state and local
1967-1968	4,952,000	$ 12,459,000,000	$ 906,928,500	$ 1,249,443,739	$ 2,516	$ 183.14	$ 252.31	7.3	10.0
1968-1969	5,003,000	13,739,000,000	1,011,780,632	1,399,349,795	2,746	202.23	279.70	7.4	10.2
1969-1970	5,031,000	15,200,000,000	1,182,688,454	1,623,628,783	3,021	235.08	322.72	7.8	10.7
1970-1971	5,098,000	16,578,000,000	1,277,862,398	1,770,955,535	3,252	250.66	347.38	7.7	10.7
1971-1972	5,158,000	17,898,000,000	1,432,672,006	1,990,457,700	3,470	277.76	385.90	8.0	11.1
1972-1973	5,221,000	20,116,000,000	1,630,876,166	2,271,101,040	3,853	312.37	434.99	8.1	11.3
1973-1974	5,303,000	22,801,000,000	1,798,815,428	2,512,409,858	4,300	339.21	473.77	7.9	11.0
1974-1975	5,375,000	24,990,000,000	1,895,707,101	2,699,290,841	4,649	352.69	502.18	7.6	10.8
1975-1976	5,441,000	26,995,000,000	2,050,374,921	2,931,507,857	4,952	376.15	537.79	7.6	10.9
1976-1977	5,462,000	29,920,000,000	2,398,912,456	3,358,984,562	5,478	439.20	614.97	8.0	11.2
1977-1978	5,525,000	32,791,000,000	2,657,404,332	3,708,741,842	5,935	480.98	671.27	8.1	11.3

Note: Personal income data obtained from Survey of Current Business, August, 1978. U. S. Department of Commerce. Bureau of Census July 1 population estimates derived from dividing "total personal income" by "per capita income". Income data are for calendar years and thus lag six months behind tax data.

CHART 2. GENERAL FUND: DIFFERENCES BETWEEN NET REVENUE AND CURRENT EXPENDITURES FOR SPECIFIED FISCAL YEARS

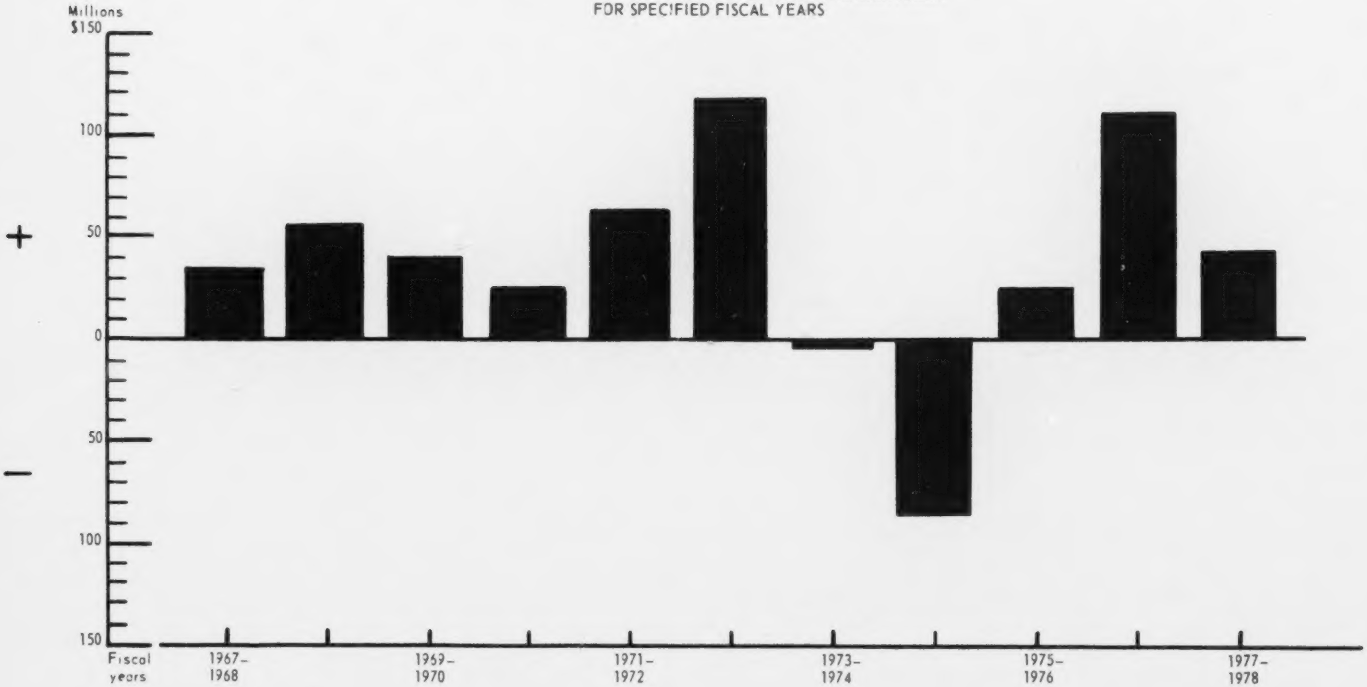


TABLE 5. GENERAL FUND REVENUES, EXPENDITURES, AND CREDIT BALANCE FOR FISCAL YEARS

Fiscal years	Net revenues (1)	Current expenditures (2)	Reserve for permanent appropriations (3)	Total current expenditures including reserves (4)	Difference in total revenues and expenditures for year (5)	Appropriations to special funds (permanent improvements) (6)	Total credit balance at end of year* (7)
1967-1968	$ 679,198,928	$ 642,774,004	$ 1,218,634	$ 643,992,638	$ 35,206,290	$ 112,356,788[a]	$ 95,529,814
1968-1969	776,065,736	717,146,722	1,113,052	718,259,774	57,805,962	....	153,335,776
1969-1970	878,550,034	831,087,413	6,317,492	837,404,905	41,145,129	75,588,603[a]	118,892,302
1970-1971	967,636,156	936,810,953	2,500,077	939,311,030	28,325,126	....	147,217,428
1971-1972	1,093,909,181	1,027,338,434	4,014,646	1,031,353,080	62,556,101	64,891,192[a]	114,882,337
1972-1973	1,259,415,819	1,136,027,054	3,473,589	1,139,500,643	119,915,176	....	264,797,513
1973-1974	1.429.764.463	1,405,610,888	27,630,754	1,433,241,642	(3,477,179)	86,622,446[a]	174,697,888
1974-1975	1,544,097,052	1,625,211,761	2,491,870	1,627,703,631	(83,606,579)	36,165,337[a]	54,925,972
1975-1976	1,696,857,730[b]	1,670,011,262	....	1,670,011,262	26,846,468	23,948,648[a]	57,823,792
1976-1977	2,003,528,637[c]	1,890,839,697	....	1,890,839,697	112,688,940	28,969,937[a]	141,542,795
1977-1978	2,173,337,915[d]	2,122,508,046	8,642,704	2,131,150,750	42,187,165	4,749,000[a]	178,980,960

Note: Appropriations to special funds for capital improvements are not included in either column (2) or column (4). These funds are shown in column (6) and are regarded as expended in ascertaining the credit balances in column (7), but actual expenditures may be made over a period of years. If the amount in column (6) is subtracted from the amount in column (5), the result is the net change in the credit balance from the preceding year with the correct algebraic sign.

*Federal Revenue Sharing Trust balances are not included.

[a] Transfer of statutory appropriations to various capital improvement funds to be spent as projects require.

[b] General Shared Federal Revenue of $48,779,830 is included.

[c] General Shared Federal Revenue of $50,764,604 is included.

[d] General Shared Federal Revenue of $29,610,118 is included.

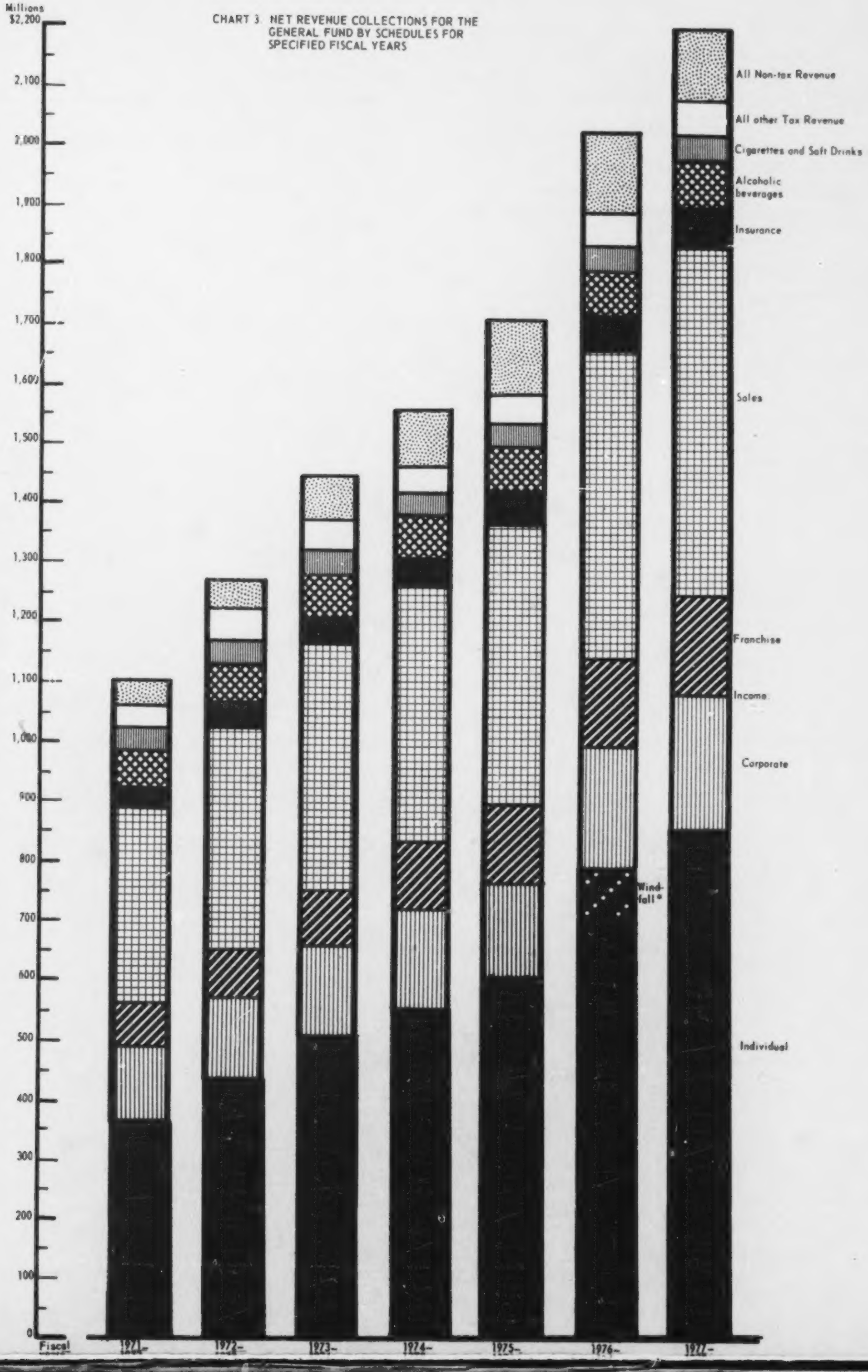
Non-tax Revenues of the General Fund. There was a 15 1/2 percent decrease in non-tax revenues in 1977-78 after a 6.8 percent increase in 1976-77. For the past three years general shared federal revenue has been included in non-tax revenue which has made it more volatile. In 1977-78 this federal revenue was down over 40 percent while most other non-tax revenues were greater than in 1976-77.

The dollar decline in non-tax revenue in 1977-78 was $20.7 millions. The general shared federal revenue was off $21.1 millions; on the other hand, judicial department receipts were up $2.2 millions and income from the treasurer's investments was almost one millions dollar higher.

The increase in non-tax revenue in 1976-77 amounted to $8.5 millions. The leading factor was the $10 millions in receipts gained from sale of property by the University of North Carolina to a public utility company. Income from the treasurer's investments was down 11 percent while most of the smaller sources showed some improvement over 1975-76. General shared federal revenue posted a $2 millions or 4 percent gain.

Because of the drop in general shared federal revenue, the income from treasurer's investments was the most important source of non-tax revenue in 1977-78. Even with a sharp decline, the general shared federal revenue was second in size and more than one-fourth of the total. Judicial department receipts continued to increase its proportionate share by recording one of the largest percentage increases. The relative importance of the various sources of non-tax revenue can be seen from the data in Table 7. In fiscal year 1977-78 the top three provided over 83 percent of the non-tax revenue. Among the smaller sources, the amount retained by the State from the intangibles tax collections is perhaps one of the most significant. Part of the explanation for growth in the amount of this item lies in the franchise tax credit allowed for bank deposits tax paid by corporations. The credits were over $1 1/4 millions in 1977-78 and have been over one million dollars for the past six years. The State retains from the intangibles tax sufficient funds to cover these credits and the operating costs of the Intangibles Tax Division and the Ad Valorem Tax Division of the

CHART 3. NET REVENUE COLLECTIONS FOR THE GENERAL FUND BY SCHEDULES FOR SPECIFIED FISCAL YEARS



Department of Revenue as well as the Property Tax Commission.

Another source of non-tax revenue which brings in over one million dollars each year is the State revenue from the local 1% sales and use tax. The State retains less than one percent of the collections to pay the costs of administering the tax. As the proceeds have grown over the past few years, the State has been reducing the proportion it keeps to meet administrative costs.

The figures shown in Table 7 for the miscellaneous category include an appreciable amount of federal anti-recession funds in 1977-78, but only a negligible amount for 1976-77. Receipts from sale of State property were the principal item in miscellaneous in 1976-77; last year the main component was the federal anti-recession funds.

INHERITANCE AND GIFT TAXES

Inheritance tax collections were up 13.2 percent in fiscal year 1977-78 and attained a record high. The collections were in excess of $35 millions and surpassed the old high of $34 millions which occurred in fiscal year 1972-73. In fiscal year 1976-77 the collections were almost 10 percent above the preceding year and came to $31.0 millions.

Gift tax collections were down in fiscal year 1977-78 after a particularly high collection level in fiscal year 1976-77. The collections for the year amounted to $1.8 millions which is not unusually high for the gift tax. In 1976-77 the gift tax collections were over $6 millions and were far above any previous year except 1965-66 when collections were about $6 1/2 millions.

The annual fluctuations in inheritance and gift tax collections can be observed from Table 8 which gives annual collection data for the past twelve years. Table 9 contains inheritance and gift tax collections by counties for the last two fiscal years.

Changes in the Law Enacted by the 1977 General Assembly. Several changes were made in the inheritance tax law by the 1977 General Assembly in its first session. All the changes were effective for estates in which the death occurred on or after July 1, 1977.

The exemption for surviving spouse was increased from $10,000 to $20,000. The section of the law relating to exempt property was amended to exempt up to $70,000 of the total value or proceeds of an annuity or other payment going to a beneficiary (but not to an executor) under a military family protection plan or survivor benefit plan under Chapter 73 of Title 10 of the United States Code. With respect to gifts made by the decedent within three years of his or her death, the law was changed to exempt $3,000 of the total gifts to any one donee in a calendar year. The amendment also provided that gifts in excess of $3,000 made during the three year period would be presumed, subject to rebuttal, to have been made in contemplation of death. Prior to this change, gifts in excess of 3 percent of the estate and gifts in the nature of a final disposition or distribution were considered to be in contemplation of death if the transfers were within three years prior to the death of the donor and were made without adequate valuable consideration. An exemption was also added for annuities receivable under an individual retirement account, an individual retirement annuity, or individual retirement bond, where such distributions are also exempt from federal estate taxes. However, lump sum distributions from retirement plans under sec. 401 (a) and sec. 403 (a) were made taxable. Except for the change in spouse's exemption, these changes paralleled changes in the federal estate tax brought about by the Tax Reform Act of 1976.

TABLE 8. INHERITANCE AND GIFT TAX COLLECTIONS FOR FISCAL YEARS 1966-1967 THRU 1977-1978

Fiscal years	Inheritance tax	Gift tax
1966-1967	$ 12,144,523	$ 1,086,156
1967-1968	14,165,345	867,733
1968-1969	21,328,167	2,895,731
1969-1970	17,825,615	1,110,296
1970-1971	18,808,807	833,715
1971-1972	22,164,706	1,049,991
1972-1973	34,030,814	1,767,004
1973-1974	29,196,269	1,951,410
1974-1975	26,202,077	1,522,474
1975-1976	28,280,942	1,705,245
1976-1977	31,038,176	6,015,304
1977-1978	35,122,343	1,812,052

TABLE 9. INHERITANCE AND GIFT TAX COLLECTIONS BY COUNTIES FOR FISCAL YEARS 1976-1977 AND 1977-1978

Counties	1976-1977			1977-1978		
	Inheritance tax	Gift tax	Total	Inheritance tax	Gift tax	Total
Alamance	$ 509,465	$ 138,198	$ 647,663	$ 577,693	$ 30,024	$ 607,717
Alexander	41,598	20,205	61,803	81,646	....	81,646
Alleghany	41,911	19,047	60,958	138,531	367	138,898
Anson	311,972	10,640	322,612	357,039	4,013	361,052
Ashe	85,023	7,981	93,004	123,732	7,376	131,108
Avery	52,542	1,011	53,553	45,744	2,105	47,849
Beaufort	656,466	21,365	677,831	320,121	16,407	336,528
Bertie	127,545	30,304	157,849	143,263	21,979	165,242
Bladen	41,773	55,254	97,027	200,786	1,900	202,686
Brunswick	77,957	13,767	91,724	83,658	899	84,557
Buncombe	1,266,818	63,322	1,330,140	1,465,185	31,336	1,496,521
Burke	182,853	23,010	205,863	348,084	4,909	352,993
Cabarrus	392,304	40,439	432,743	520,885	16,798	537,683
Caldwell	166,325	33,080	199,405	208,860	3,362	212,222
Camden	6,824	6,834	13,658	66,112	1,080	67,192
Carteret	136,107	11,990	148,097	254,570	1,379	255,949
Caswell	47,587	3,141	50,728	165,828	4,460	170,288
Catawba	390,446	71,772	462,218	561,670	25,041	586,711
Chatham	329,801	17,983	347,784	153,465	5,229	158,694
Cherokee	41,480	3,959	45,439	53,137	1,129	54,266
Chowan	58,986	15,157	74,143	111,631	1,282	112,913
Clay	12,417	1,017	13,434	10,023	....	10,023
Cleveland	334,770	77,485	412,255	366,760	5,521	372,281
Columbus	222,468	50,825	273,293	125,300	3,810	129,110
Craven	325,780	66,630	392,410	327,308	11,057	338,365
Cumberland	484,839	48,971	533,810	545,103	47,136	592,239
Currituck	59,693	7,409	67,102	57,864	1,980	59,844
Dare	60,860	25,155	86,015	113,949	2,095	116,044
Davidson	766,859	231,608	998,467	425,622	30,373	455,995
Davie	66,593	6,480	73,073	195,499	8,398	203,897
Duplin	127,406	10,520	137,926	235,139	3,811	238,950
Durham	1,064,616	110,646	1,175,262	1,014,498	44,352	1,058,850
Edgecombe	381,670	19,442	401,112	271,038	2,569	273,607
Forsyth	1,507,571	369,931	1,877,502	1,845,148	128,294	1,973,442
Franklin	100,199	30,923	131,122	81,272	1,502	82,774
Gaston	905,852	74,077	979,929	581,245	34,742	615,987
Gates	18,112	5,756	23,868	72,058	251	72,309
Graham	13,529	1,647	15,176	14,121	4,622	18,743
Granville	175,662	3,284	178,946	467,432	8,715	476,147
Greene	128,854	47,407	176,261	184,423	5,015	189,438
Guilford	2,320,601	1,270,820	3,591,421	2,045,002	177,738	2,222,740
Halifax	407,078	52,904	459,982	509,437	338,052	847,489
Harnett	167,212	13,908	181,120	221,712	6,235	227,947
Haywood	141,425	12,812	154,237	186,659	1,661	188,320
Henderson	1,089,593	21,637	1,111,230	600,921	21,429	622,350

TABLE 9. — Continued

Counties	1976-1977			1977-1978		
	Inheritance tax	Gift tax	Total	Inheritance tax	Gift tax	Total
Hertford	$ 118,118	$ 10,027	$ 128,145	$ 85,814	$ 4,170	$ 89,984
Hoke	26,919	2,491	29,410	54,894	5,546	60,440
Hyde	47,857	1,729	49,586	15,687	1,952	17,639
Iredell	272,264	25,386	297,650	370,476	28,563	399,039
Jackson	86,261	8,310	94,571	126,257	8,229	134,486
Johnston	217,035	61,549	278,584	493,595	9,537	503,132
Jones	25,314	141	25,455	81,660	3,004	84,664
Lee	213,555	10,612	224,167	235,622	7,718	243,340
Lenoir	276,125	189,351	465,476	913,619	21,810	935,429
Lincoln	116,764	11,116	127,880	134,693	4,085	138,778
Macon	123,345	977	124,322	182,913	11,490	194,403
Madison	62,285	1,048	63,333	27,459	56	27,515
Martin	472,753	6,189	478,942	123,741	437	124,178
McDowell	187,881	10,555	198,436	61,560	7,265	68,825
Mecklenburg	2,791,590	828,813	3,620,403	3,805,873	141,104	3,946,977
Mitchell	60,561	88,341	148,902	176,759	1,241	178,000
Montgomery	46,361	5,249	51,610	50,264	2,842	53,106
Moore	804,138	28,202	832,340	703,436	13,319	716,755
Nash	292,783	38,483	331,266	439,535	18,326	457,861
New Hanover	378,652	171,425	550,077	413,177	34,553	447,730
Northampton	158,327	18,592	176,919	176,123	3,424	179,547
Onslow	84,463	15,129	99,592	85,593	1,660	87,253
Orange	373,658	36,070	409,728	360,524	44,122	404,646
Pamlico	43,564	6,957	50,521	41,172	1,933	43,105
Pasquotank	160,359	60,338	220,697	222,035	5,008	227,043
Pender	71,936	1,890	73,826	99,040	2,055	101,095
Perquimans	186,508	1,047	187,555	62,871	449	63,320
Person	179,754	15,786	195,540	284,315	11,102	295,417
Pitt	312,732	95,977	408,709	390,041	30,975	421,016
Polk	515,013	26,929	541,942	560,626	4,603	565,229
Randolph	258,945	39,241	298,186	425,466	33,689	459,155
Richmond	180,150	14,537	194,687	201,598	1,301	203,899
Robeson	349,282	42,049	391,331	372,776	18,670	391,446
Rockingham	254,816	33,226	288,042	456,561	8,994	465,555
Rowan	521,908	80,538	602,446	715,374	12,674	728,048
Rutherford	132,255	4,704	136,959	116,531	1	116,532
Sampson	336,269	41,550	377,819	228,817	5,613	234,430
Scotland	80,496	16,845	97,341	76,159	7,157	83,316
Stanly	284,092	52,758	336,850	256,568	5,134	261,702
Stokes	86,026	5,846	91,872	109,379	14,937	124,316
Surry	293,503	45,901	339,404	281,075	15,325	296,400
Swain	30,082	710	30,792	8,236	2,661	10,897
Transylvania	100,598	259	100,857	115,413	23,112	138,525
Tyrrell	4,405	237	4,642	2,394	....	2,394
Union	390,113	24,503	414,616	276,122	7,300	283,422

TABLE 9. — *Continued*

Counties	1976-1977			1977-1978		
	Inheritance tax	Gift tax	Total	Inheritance tax	Gift tax	Total
Vance	$ 243,219	$ 51,231	$ 294,450	$ 369,552	$ 28,393	$ 397,945
Wake	1,283,341	256,575	1,539,916	1,984,193	80,811	2,065,004
Warren	137,705	1,498	139,203	122,533	975	123,508
Washington	43,160	3,843	47,003	94,200	178	94,378
Watauga	220,190	5,207	225,397	120,129	2,776	122,905
Wayne	645,664	166,208	811,872	485,897	32,280	518,177
Wilkes	139,474	36,131	175,605	120,415	5,955	126,370
Wilson	463,892	123,064	586,956	582,020	30,232	612,252
Yadkin	100,295	4,316	104,611	134,934	4,973	139,907
Yancey	61,995	6,140	68,135	108,141	2,705	110,846
Out-of-state	389,173	58,868	448,041	611,344	11,022	622,366
Gross collections	$ 31,587,365	$ 6,064,447	$ 37,651,812	$ 35,634,374	$ 1,857,879	$ 37,492,253
Less: refunds	549,189	49,143	598,332	512,030	45,827	557,857
Net collections	$ 31,038,176	$ 6,015,304	$ 37,053,480	$ 35,122,344	$ 1,812,052	$ 36,934,396

PRIVILEGE LICENSE TAXES
(Schedule B)

Privilege license tax collections were off slightly in fiscal year 1977-78 after registering a 6 1/2 percent gain in fiscal year 1976-77. Collections in both years were above levels of the three preceding years.

The somewhat unusual increase in fiscal year 1976-77 reflected larger collections from several different groups with conspicuous changes in the professional category, chain stores, installment paper dealers, contractors and construction companies, automobile dealers and service stations, and loan agencies. The combination of these changes and gains in many other smaller groups pushed license tax collections to a record high of over $12 millions.

Collections in fiscal year 1977-78 were down less than one percent making that year the second highest on record. Several groups that had substantial increases in 1976-77 showed declines in 1977-78. This probably indicates that timing of tax payments was more significant than fluctuations in business activity. Installment paper dealers experienced particularly better growth in 1977-78 than in the preceding year. Collections from this group rose more than 17 percent.

The timing of license tax payments is an important factor in the fluctuations of license tax collections. Since 1963, privilege license tax payments have been due on or before July 1, the beginning of the fiscal year. Thus some of the payments for a given license year may be received at the close of one fiscal year and other payments may be received after the beginning of the succeeding fiscal year. In 1976-77 more than half of the license groups had increases whereas in 1977-78 only about one-fourth showed gains.

Table 10 gives collections by section of the law for the last two fiscal years. Three sections yielded more than one million dollars in each of the two fiscal years. These three, entertainment, installment paper dealers, and automobile dealers and service stations, accounted for over one-third of total collections in fiscal year 1976-77 and close to 40 percent in fiscal year 1977-78. Installment paper dealers paid over $2,000,000 in fiscal year 1977-78 and were by far the largest group in each of the past two years. These dealers pay the tax quarterly according to the volume of business transacted in the quarter and are not affected by the timing of annual payments with respect to the license year.

Vending machine operators are another major group paying on a quarterly bases. This group showed a five percent decline in 1976-77 and a smaller decline in 1977-78. In view of the periodic payments by vending machine operators who pay tax on their gross receipts, the lower level of collections from these operators during those two years may indicate declining sales through vending machines. However, part of the decline may be attributable to consolidation of vending machine operations, i.e. reduction in number of operators paying the basic distributor's or operator's license, and a shift away from open cup soft drink dispensers (subject to gross receipts tax) to closed container or bottled soft drink vending machines (subject to bracket tax based on number of machines).

Changes in the Law Enacted by the 1977 General Assembly. There were no significant changes in the privilege license tax made by the legislature in either the first or second session. There were several minor changes enacted in the first session which were designed primarily to clarify certain sections of the law. Among the changes was an amendment to the section imposing a license tax on day-care facilities. This amendment changed the wording of the law so as to apply the tax only to day-care facilities as defined GS 110-86 (3) and facilities licensed by the Child Day-Care Licensing Commission.

TABLE 6. STATE GENERAL FUND: REVENUES AND INDEX NUMBERS FOR FISCAL YEARS 1976-1977 AND 1977-1978

Source of revenue	Revenues				Index Numbers	
	1976-1977		1977-1978		1971-1972 = 100	
	Amount	% of Total	Amount	% of Total	1976-1977	1977-1978
Inheritance and gift taxes	$ 37,053,480	1.85	$ 36,934,395	1.70	159.61	159.10
License taxes	12,007,884	0.60	11,924,791	0.55	120.82	119.99
Cigarette tax	20,307,632	1.01	19,415,339	0.89	107.50	102.77
Soft drink tax	20,119,909	1.00	22,071,726	1.02	104.83	115.00
Franchise tax	146,139,025	7.29	162,348,177	7.47	205.62	228.42
Income tax	985,489,725[a]	49.19	1,076,941,120	49.55	203.68	222.58
Sales tax	510,295,335	25.47	578,960,737	26.64	157.10	178.24
Beverage taxes	75,216,249	3.75	79,809,085	3.67	124.15	131.73
Insurance taxes	56,609,311	2.83	63,957,032	2.94	157.56	178.02
Building and loan, misc. taxes	6,728,208	0.34	8,119,346	0.37	152.79	184.39
Non-tax revenue	133,561,879	6.67	112,856,167	5.19	317.93	268.64
Total	$ 2,003,528,637	100.00	$ 2,173,337,915	100.00	183.15	198.68

Note: Local governments' shares of franchise, beverage, and intangibles taxes have been deducted. Non-tax revenue detail given in Table 7.

[a] Includes estimated non-recurring windfall of $73,285,000 arising from acceleration of individual income tax withholding payments by employers withholding $3,000 or more per month.

TABLE 7. STATE GENERAL FUND: NON-TAX REVENUES FOR FISCAL YEARS 1976-1977 AND 1977-1978

Source of revenue	1976-1977		1977-1978	
	Amount	% of Total	Amount	% of Total
General shared federal revenue	$ 50,764,604	38.01	$ 29,610,118	26.24
Income from treasurer's investments	43,165,147	32.32	44,086,759	39.07
Judicial department receipts*	18,083,177	13.54	20,302,331	17.99
Cost offsets and administrative costs of intangibles tax	2,277,810	1.70	2,563,156	2.27
Gasoline and oil inspection fees	1,117,449	0.84	983,631	0.87
Secretary of State**	1,321,713	0.99	1,456,665	1.29
Cost of administering local government 1% sales and use tax	1,205,080	0.90	1,371,722	1.22
Railroad dividends	252,682	0.19	259,015	0.23
ABC Board***	412,554	0.31	538,497	0.48
Industrial Commission	368,881	0.28	407,925	0.36
Reversions of capital improvements funds	446,798	0.33	620,014	0.55
Miscellaneous****	14,145,984[a]	10.59	10,656,334[b]	9.44
Total	$ 133,561,879	100.00	$ 112,856,167	100.00

* Judicial Department receipts include court costs and fees, commissions, and miscellaneous fees.

** Includes capital stock (Blue Sky) issues tax, similar taxes imposed by Corporation and Securities Acts, and miscellaneous fees collected by Secretary of State.

*** Receipts from issuing "brown bag" permits and other ABC permits.

**** Includes: (a) fees collected by Insurance Department, Governor's office, State Board of Elections, State Auditor's office for cost of auditing non-general fund agencies; and (b) miscellaneous items.

[a] Includes $11,693,702 from sale, lease, or rental of State property.

[b] Includes $8,906,613 from federal anti-recession funds.

TABLE 10. SCHEDULE B LICENSE TAXES BY SECTIONS OF LAW AND TYPES OF BUSINESS FOR SPECIFIED FISCAL YEARS

Section of General Statutes and type of business or occupation		1976-1977	1977-1978
105-34	Amusement parks	$	$ ....
105-35	Traveling theatrical companies	....	....
105-36	Manufacturing, selling, leasing and/or distributing motion picture films	14,652	13,515
105-36.1	Drive-in theaters	40,523	39,436
105-37	Motion picture and vaudeville shows	86,498	98,812
105-37.1	Entertainments	1,165,142	1,360,351
105-38	Circuses, menageries, dog and pony shows, etc.	37,233	53,775
105-39	Carnival companies	15,586	12,226
105-41	Attorneys-at-law and other professions	882,102	852,162
105-42	Detectives	2,603	2,725
105-44	Coal and coke dealers	5,466	6,174
105-45	Collecting agencies	4,854	4,143
105-46	Undertakers and retail dealers in coffins	31,485	30,717
105-47	Dealers in horses and mules	1,112	749
105-48	Phrenologists	....	....
105-48.1	Itinerant photographers	805	700
105-49	Bicycle dealers	31,541	21,669
105-50	Pawnbrokers	39,893	35,720
105-51	Automatic machines	57,269	49,309
105-52	Sewing machines	12,563	10,447
105-53	Peddlers	46,110	53,017
105-54	Contractors and construction companies	854,578	886,189
105-55	Installation, elevators and sprinklers	5,461	5,917
105-56	Servicing, elevators and sprinklers	389	489
105-57	Mercantile agencies	2,000	600
105-58	Gypsies and fortune tellers	7,610	8,826
105-59	Lightning rod agents	4,454	4,226
105-60	Daycare facilities	99,735	80,813
105-61	Hotels, motels, tourist homes	167,468	137,302
105-61.1	Campgrounds and trailer parks	10,941	9,878
105-62	Restaurants	657,349	606,693
105-63	Cotton compresses	....	....
105-64	Billiard and pool tables	114,655	115,225
105-64.1	Bowling alleys	17,691	16,309
105-65	Slot music machines	108,195	103,247
105-65.1	Vending machines	830,017	816,475
105-66	Games of amusement	65,269	67,161
105-67	Security dealers	48,128	43,429
105-68	Cotton buyers and sellers on commission	7,185	4,052
105-70	Packing houses	24,459	19,588
105-71	Newspaper contests	....	....
105-74	Pressing clubs and dry cleaning plants	50,483	43,694
105-75	Barber and beauty shops	52,822	48,819
105-76	Shoe shine parlors	620	566
105-77	Tobacco warehouses	69,716	66,615
105-78	News dealers on trains	....	....
105-79	Soda fountains and bottled drinks	368,892	322,231
105-80	Pistols and cartridges	55,283	50,571
105-82	Musical merchandise	96,056	81,151
105-83	Installment paper dealers	1,747,185	2,051,052
105-84	Tobacco retailers and jobbers	253,308	218,215
105-85	Laundries	95,026	106,799
105-86	Outdoor advertisers	23,269	27,354

TABLE 10. — Continued

Section of General Statutes and type of business or occupation		1976-77	1977-78
105-87	Motor advertisers	$ 355	$ 305
105-88	Loan agencies and brokers	903,929	702,141
105-89	Automobile dealers and service stations	1,284,688	1,193,258
105-89.1	Motorcycle dealers	18,994	17,728
105-90	Emigrant and employment agencies	83,054	84,653
105-91	Plumbing, heating contractors and electricians	111,199	103,510
105-92	Trading stamps	9,800	5,600
105-93	Court process tax	16	12
105-96	Marble yards	12,067	10,545
105-97	Manufacturers of ice cream	36,559	34,449
105-98	Branch or chain stores	662,301	533,492
105-99	Wholesale distribution of motor fuels	149,601	134,131
105-100	Patent rights and formulas	20	10
105-102	Junk dealers	11,282	9,309
105-102.1	Cooperative association	1,244	1,122
105-102.2	Scrap processor	3,752	3,680
105-102.3	Banking institutions	405,342	501,709
106-466,468	Scrap tobacco dealers	....	....
15-5.2	Counsel for indigent defendants	....	4
	Total	$ 12,007,884	$ 11,924,791

TABLE 11. SCHEDULE B LICENSE TAX COLLECTIONS BY COUNTIES FOR FISCAL YEARS 1976-1977 AND 1977-1978

Counties	Fiscal years		Counties	Fiscal years	
	1976-1977	1977-1978		1976-1977	1977-1978
Alamance	$ 160,767	$ 146,948	Macon	$ 27,679	$ 28,090
Alexander	20,003	15,828	Madison	10,084	11,329
Alleghany	9,218	8,956	Martin	31,756	30,371
Anson	24,032	23,505	McDowell	59,961	34,450
Ashe	18,438	17,934	Mecklenburg	1,452,853	1,565,683
Avery	13,601	13,483	Mitchell	15,472	14,638
Beaufort	60,764	65,246	Montgomery	30,537	20,563
Bertie	21,056	21,491	Moore	66,361	77,693
Bladen	34,870	35,568	Nash	117,709	123,610
Brunswick	42,927	43,647	New Hanover	236,627	230,715
Buncombe	319,982	323,746	Northampton	16,344	15,437
Burke	78,640	80,203	Onslow	138,509	118,112
Cabarrus	200,640	199,799	Orange	127,501	181,666
Caldwell	74,686	75,724	Pamlico	13,279	10,438
Camden	5,333	3,204	Pasquotank	72,813	70,756
Carteret	81,563	88,390	Pender	19,984	20,778
Caswell	14,622	10,010	Perquimans	8,127	8,702
Catawba	231,403	222,043	Person	34,900	33,168
Chatham	29,909	27,618	Pitt	161,272	159,846
Cherokee	24,617	19,190	Polk	14,721	14,045
Chowan	15,606	15,439	Randolph	110,976	119,307
Clay	3,436	3,662	Richmond	92,741	85,177
Cleveland	128,655	118,562	Robeson	142,266	126,557
Columbus	76,838	75,665	Rockingham	140,565	124,861
Craven	109,800	102,763	Rowan	145,778	132,134
Cumberland	372,333	346,702	Rutherford	77,648	73,551
Currituck	8,716	8,579	Sampson	64,758	56,563
Dare	40,400	45,814	Scotland	36,838	37,276
Davidson	128.108	131,584	Stanly	80,329	74,246
Davie	21,810	20,233	Stokes	28,407	31.085
Duplin	44,908	50,449	Surry	86,906	82,045
Durham	291,728	292,928	Swain	15,553	17,771
Edgecombe	72,221	71,300	Transylvania	27,419	26,348
Forsyth	692,477	491,910	Tyrrell	3,095	3,229
Franklin	26,303	24,991	Union	89,226	87,153
Gaston	231.103	203,074	Vance	63,791	55,040
Gates	5,242	6,189	Wake	623,637	677,077
Graham	6,779	7,624	Warren	16,386	19,139
Granville	26,303	26,532	Washington	18,167	16,073
Greene	17,753	13,230	Watauga	60,879	61,487
Guilford	743,085	738,974	Wayne	204,709	150,448
Halifax	63,932	66,130	Wilkes	105,485	109,356
Harnett	65,901	59,820	Wilson	130,767	132,209
Haywood	110,156	112,157	Yadkin	31,742	25,916
Henderson	72,312	67,340	Yancey	22,726	9,909
Hertford	38,360	34,775	Out-of-state	1,616,231	1,834,821
Hoke	12,906	13,910			
Hyde	8,461	7,433	Gross collections	$ 12,110,561	$ 12,011,745
Iredell	140,817	134,499			
Jackson	28,072	24,794	Less: refunds	102,678	86,954
Johnston	86,005	85,303			
Jones	5,551	6,278	Net collections	$ 12,007,883	$ 11,924,791
Lee	78,895	73,506			

THE CIGARETTE TAX
(Schedule B-A)

Cigarette tax collections dropped noticeably in each of the past two fiscal years. Collections were down more than one million dollars in fiscal year 1976-77 and off about $900,000 in fiscal year 1977-78. Prior to these two years, collections had been rising slightly every year and had exhibited a fairly stable pattern.

The decline in fiscal year 1977-78 brought collections to the lowest level since 1971-72. The decrease from fiscal year 1976-77 was 4.4 percent and was very likely due to lower sales to non-residents rather than to a significant reduction in consumption by residents. "Bootlegging" activity and mail order sales probably dropped more than sales to tourists and other non-residents who were attempting to avoid higher cigarette tax rates in their home state.

Table 12 presents collection data and annual percentage change for each year since the tax became effective in 1969. During this period national per capita consumption has followed a somewhat erratic pattern with the lowest year being 1970 and 1976 the highest. Per capita cigarette **sales** in North Carolina, on the other hand, have been substantially above the national average and consistently upward until the last two years.

A comparison of North Carolina and the other 49 states with respect to state tobacco taxes is given in Table 13. The table shows cigarette tax rates and tax status of other tobacco products and presents some derived per capita statistics.

There are two columns of tax rates in the table. Rates in column (6) were in effect at the beginning of the 1976-77 fiscal year; the rates in column (10) were in effect on July 1, 1978. No states increased their tax rates during the 1976-77 fiscal year. However, four states increased their tax rates effective July 1, 1977. Colorado made a sharp change - from 10¢ to 15¢ per pack - but made the change a temporary one-year hike. Florida raised its rate from 17¢ to 21¢ while Indiana moved its rate from 6¢ to 10 1/2¢. South Carolina added 1¢ to its 6¢ rate. One state raised its rate effective July 1, 1978; West Virginia boosted its rate from 12¢ to 17¢.

All fifty states have been taxing cigarettes for several years and a large number have been taxing other tobacco products although a few states have in recent years discontinued taxing other tobacco products. The state obtaining the greatest total revenue from its cigarette tax in 1976-77 was Texas which had an 18 1/2¢ tax rate. This is one of the highest rates levied; only three states had a higher per pack rate in fiscal year 1976-77. The state with the highest per capita tax collections from tobacco taxes was New Hampshire which had a per capita amount of $33, more than double the weighted average per capita figure of $16 for the 50 states. Since New Hampshire taxes only cigarettes, it was also the leader in per capita collections among the 29 states that taxed only cigarettes during the 1976-77 fiscal year.

New Hampshire came out far ahead of all the other states in the per capita yield of the cigarette tax per 1¢ of tax. See column (9) in Table 13 to compare the 29 states in terms of yield per 1¢ of tax. Only one state besides New Hampshire realized more than $2 in revenue per person per 1¢ of tax. Kentucky had $2.16 compared to New Hampshire's $2.75. North Carolina ranked third by picking up $1.86, but was closely followed by Nevada at $1.83. The remaining 25 states were well below these four states.

The per capita amounts in column (9) constitute a crude basis for comparing quantities purchased in the various states since each one cent of tax revenue per person represents one pack per person. These net collection figures were not adjusted to take account of differences in state tax discounts allowed to manufacturers and distributors.

Changes in the Law Enacted by the 1977 General Assembly. The cigarette tax law was amended effective July 1, 1977 by adding a specific definition of the term "interstate business". According to this amendment a North Carolina distributor may, without paying North Carolina tax, sell and deliver cigarettes at his own North Carolina location to a non-resident wholesaler or retailer who has registered with the Secretary of Revenue provided the North Carolina distributor is a licensed distributor in the state of the purchaser and the cigarettes carry the tax indicia of that state.

TABLE 12. CIGARETTE TAX COLLECTIONS FOR FISCAL YEARS 1969-1970 THROUGH 1977-1978

Fiscal years	Amount	Percent change from prior year
1969-1970	$ 11,738,015*	
1970-1971	16,361,491	+ 39.4
1971-1972	18,891,365	+ 15.5
1972-1973	20,228,597	+ 7.1
1973-1974	20,531,733	+ 1.5
1974-1975	20,753,314	+ 1.1
1975-1976	21,473,062	+ 3.5
1976-1977	20,307,632	−5.4
1977-1978	19,415,339	−4.4

*Tax became effective October 1, 1969.

TABLE 13. TOBACCO PRODUCTS TAXES AND CIGARETTE TAX RATES BY STATE FOR FISCAL YEAR 1976- 1977

State	Population (July 1, 1976) (000) (1)	Tobacco Products Taxed				Cigarette tax rate on July 1, 1976 (cents per pack) (6)	Tobacco tax collections for fiscal year 1976-77 (000) (7)	Per capita tax collections (all products) (8)	Cigarette tax collections per capita per one cent of tax (9)	Cigarette tax rate on July 1, 1978 (cents per pack) (10)
		Cig-arettes (2)	Cigars (3)	Smoking tobacco (4)	Chewing tobacco and snuff (5)					
Alabama	3,665	X	X	X	X	12	$ 49,541	$ 13.52	$	12
Alaska	382	X	....	....	....	8	4,613	12.08	1.51	8
Arizona	2,270	X	X	X	X	13	35,497	15.64	......	13
Arkansas	2,109	X	X	X	a	17.75	46,066	21.84	......	17.75
California	21,520	X	....	....	....	10	271,504	12.62	1.26	10
Colorado	2,583	X	....	....	....	10	33,242	12.87	1.29	10
Connecticut	3,117	X	....	....	....	21	75,084	24.09	1.15	21
Delaware	582	X	X	X	X	14	12,246	21.04	......	14
Florida	8,421	X	....	....	....	17	186,355	22.13	1.30	21
Georgia	4,970	X	X	....	....	12	74,593	15.01	......	12
Hawaii	887	X	X	X	X	40% *	10,311	11.62	......	40% *
Idaho	831	X	X	X	X	9.1	7,997	9.62	......	9.1
Illinois	11,229	X	....	....	....	12	177,171	15.78	1.32	12
Indiana	5,302	X	....	....	....	6	51,521	9.72	1.62	10.5
Iowa	2,870	X	X	X	X	13	46,277	16.12	......	13
Kansas	2,310	X	X	X	X	11	32,108	13.90	......	11
Kentucky	3,428	X	....	....	....	3	22,253	6.49	2.16	3
Louisiana	3,841	X	X	X	....	11	56,954	14.83	......	11
Maine	1,070	X	....	....	....	16	24,296	22.71	1.42	16
Maryland	4,114	X	....	....	....	10	54,349	13.12	1.31	10
Massachusetts	5,809	X	....	....	....	21	142,759	24.58	1.17	21
Michigan	9,104	X	....	....	....	11	140,271	15.41	1.40	11
Minnesota	3,965	X	X	X	X	18	83,802	21.14	......	18
Mississippi	2,354	X	X	X	X	11	31,072	13.20	......	11
Missouri	4,778	X	....	....	....	9	59,458	12.44	1.38	9

Montana	753	X	X	X	X	12	11,528	15.31	......	12
Nebraska	1,553	X	....	....	....	13	22,610	14.56	1.12	13
Nevada	610	X	....	....	....	10	11,130	18.25	1.83	10
New Hampshire	822	X	....	....	....	12	27,130	33.00	2.75	12
New Jersey	7,336	X	....	....	....	19	168,780	23.01	1.21	19
New Mexico	1,168	X	....	....	....	12	13,683	11.71	.98	12
New York	18,084	X	....	....	....	12	334,173	18.48	1.23	15
North Carolina	5,469	X	....	....	....	2	20,308	3.71	1.86	2
North Dakota	643	X	X	X	X	11	8,570	13.33	......	11
Ohio	10,690	X	....	....	....	15	196,910	18.42	1.23	15
Oklahoma	2,766	X	X	X	X	13	51,960	18.79	......	13
Oregon	2,329	X	....	....	....	9	31,817	13.66	1.52	9
Pennsylvania	11,862	X	....	....	....	18	247,966	20.90	1.16	18
Rhode Island	927	X	....	....	....	18	24,393	26.31	1.46	18
South Carolina	2,848	X	X	X	X	6	23,575	8.28	......	7
South Dakota	686	X	....	....	....	12	9,027	13.16	1.10	12
Tennessee	4,214	X	X	X	X	13	67,829	16.10	......	13
Texas	12,487	X	X	X	X	18.5	287,549	23.03	......	18.5
Utah	1,228	X	X	X	X	8	7,680	6.25	......	8
Vermont	476	X	X	X	X	12	9,600	20.17	......	12
Virginia	5,032	X	....	....	....	2.5	17,859	3.55	1.42	2.5
Washington	3,612	X	X	X	X	16	59,518	16.48	......	16
West Virginia	1,821	X	....	....	....	12	28,028	15.39	1.28	17
Wisconsin	4,609	X	....	....	....	16	84,353	18.30	1.14	16
Wyoming	390	X	....	....	....	8	4,672	11.98	1.50	8
Total	213,957	....	....	....	....	....	$ 3,499,988	$ 16.36	......	......

Source: U. S. Department of Commerce, Bureau of the Census, "State Tax Collections in 1977", GF-77 No. 1.
Detail may not add to totals due to rounding.
*Applies to wholesale price.
[a] Snuff exempt.

THE SOFT DRINK TAX
(Schedule B-B)

Soft drink tax collections were in excess of $22 millions in fiscal year 1977-78. The gain over the preceding year was nearly 10 percent and established a new high. Previously the largest collections had been recorded in fiscal year 1973-74 when collections exceeded $20 millions for the first time.

Collections were up less than 2 percent in fiscal year 1976-77 and reached $20.1 millions. This was the third best year for the soft drink tax and collections almost reached the previous high in 1973-74. See Table 14 for annual collection data for each year since the inception of the tax in 1969. Except for the decline occurring during the recession in 1974-75, collections have increased every year.

The soft drink tax applies not only to bottled or canned soft drinks, but also to products used to make soft drinks. Soft drink syrup used to prepare open cup drinks is taxable to a rate of $1 per gallon of syrup. Soft drink powders and dry base products used to make soft drinks without being converted to syrup are taxable at a rate of one cent per ounce. Base products that are taxable include hot chocolate flavored drink mix, flavored milkshake bases, and concentrate products to which milk or other liquid is added to make a soft drink.

The tax does not apply to natural liquid milk produced by farmers or dairies. Tea and coffee, whether in liquid, powder, or natural form, are also exempt from the tax. With respect to some beverages there are conditional exemptions. If a bottled soft drink contains 35 percent or more of natural fruit or vegetable juices, it is not taxed, provided no coloring, artificial flavoring, or preservative has been added. Sugar, salt, or vitamins are not construed as artificial flavorings or preservatives. Bottled natural liquid milk drinks are exempt if they contain 35 percent or more natural liquid milk.

The soft drink tax is paid by distributors, wholesalers, and retailers who must also purchase a license for each place of business. Distributors and wholesalers pay a $25 license fee for each place where soft drinks are manufactured or where unstamped bottled soft drinks, soft drink syrups, powders, and base products are received or stored. Retail dealers manufacturing taxable products or purchasing not previously taxed syrups, powders, or base products must pay a fee of $5 for each place where such items are received or manufactured by them.

The tax may be paid through the purchase of crowns or stamps or through a monthly sales report method. An 8 percent discount is allowed on purchases of crowns and a 5 percent discount on stamps. Bottlers may pay the tax monthly by filing a sales report and paying tax on their sales for the month by the 15th day of the following month. An 8 percent discount is allowed under this method. Distributors and wholesalers of other taxable products, i.e. syrups, powders, or dry base products, may also use the monthly report method, but they are not allowed to take discounts.

Whenever the monthly reporting method is used to pay the tax, the tax rates applicable to sales by bottlers and distributors of soft drinks in closed containers are 72¢ per gross of the first 15,000 gross and 1¢ per bottle or container for all in excess of 15,000 gross.

TABLE 14. SOFT DRINK TAX COLLECTIONS FOR FISCAL YEARS 1969-1970 THROUGH 1977-1978

Fiscal years	Amount	Percent change from prior year
1969-1970	$ 12,923,125*	
1970-1971	18,550,517	+43.5
1971-1972	19,192,153	+ 3.5
1972-1973	19,724,564	+ 2.8
1973-1974	20,200,510	+ 2.4
1974-1975	18,110,432	-10.3
1975-1976	19,765,341	+ 9.1
1976-1977	20,119,909	+ 1.8
1977-1978	22,071,726	+ 9.7

*Tax became effective October 1, 1969

THE FRANCHISE TAXES

Franchise tax collections have doubled in the past six years. Collections have increased more than $114.1 millions since 1971-72 and totaled $199.9 millions for 1977-78. The municipal shares of the 1977-78 collections came to $37.5 millions with the State getting about $162.3 millions. Though collections recorded growth in each of the past two fiscal years, the rate of growth declined. In fiscal year 1976-77 collections increased 13.4 percent and in fiscal year 1977-78 collections rose 11.3 percent.

The utilities group, which includes electric power, gas, and telephone companies, has been the major factor contributing to the growth of the franchise tax. This group pays tax quarterly on gross receipts at a rate of six percent. Public utilities paid almost 79 percent of the franchise tax in 1977-78. Collections from this group were nearly 12 percent greater in 1977-78 than in 1976-77 and totaled $157.2 millions. The escalation of utility service rates and the high levels of consumption have led to larger franchise tax revenues for the State and its municipalities. The State's share of the gross receipts tax increased from $107.1 millions in 1976-77 to $119.7 millions in 1977-78. At the same time the share going to cities increased from $33.5 millions to $37.5 millions. During each of the past two fiscal years, taxes collected on sales of utility services inside cities grew at a higher rate than taxes on sales of utility services in rural areas. Over the past six years rural growth exceeded urban growth.

During the period 1973-74 through 1977-78 the largest increase in franchise tax payments in the utilities group came from the electric companies. For that period, electric company payments increased by 118 percent while gas company and telephone company franchise tax payments each grew by 59 percent. Although electric companies have continued to show increases in franchise tax payments, the rate of growth slowed to 15.6 percent in 1976-77 and 10.4 percent in 1977-78. Franchise tax payments by gas companies and telephone companies grew at a higher rate in 1976-77 than in the previous fiscal year, but each showed a more moderate growth in 1977-78.

Business corporations pay franchise taxes on different tax bases than utilities and pay annually rather than quarterly. The tax is levied for the privilege of engaging in business as a corporation and for the benefit and protection received from the government and laws of the State.

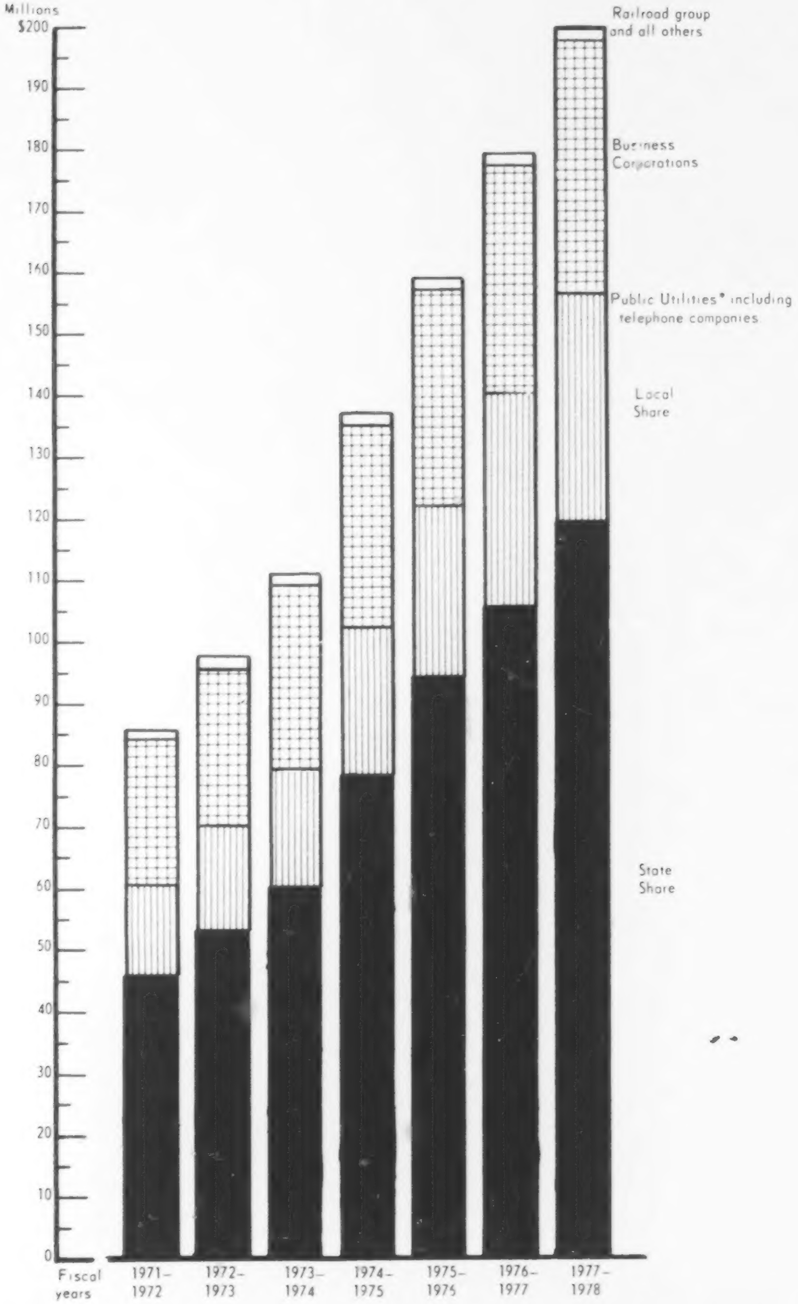
Business corporations pay the franchise tax at the rate of $1.50 per $1,000 of the largest of three alternate tax bases. These bases are (a) the amount of capital stock, surplus, and undivided profits apportionable to the State; or (b) the book value of real and tangible property in the State less any outstanding debt incurred to purchase or improve real property in the State; or (c) fifty-five percent of the appraised value of all tangible property taxable in North Carolina plus the value of intangible property taxable in North Carolina.

The tax bases on which business corporations pay franchise taxes are more stable than the gross receipts base of the utilities group. As a result, franchise tax payments of business corporations have shown a more moderate rate of increase in the period 1973-74 through 1977-78. Collections in 1976-77 totaled $37.4 millions which amounted to a ten percent increase over the collections of fiscal year 1975-76. Ten percent additional growth in 1977-78 raised collections to $41.1 millions.

Since business corporations have recorded slower growth than the utilities, the proportion of total franchise taxes collected from the business group has declined. In fiscal year 1973-74 the business group franchise tax accounted for 27 percent of total collections while in 1977-78 the business group had dropped to 20 percent. The declines in the business group have been matched by increases in the proportion for the utilities group, which moved from 72 percent in 1973-74 to 79 percent in 1977-78. Business corporations and the utilities group accounted for 99 percent of the collections of franchise taxes during each of the five years.

The remaining one percent of the franchise tax collections is accounted for by the railway group. This group, made up of railroads, pullman companies, and express companies, had collections totaling $1.6 millions in both 1976-77 and 1977-78. The railroads pay all but a few thousand dollars of the collections from the railway group. The tax on the railroads is levied at the rate of 75/100 of one percent of 55 percent of the appraised value of the railroads' total property, tangible and intangible, as determined by the Ad Valorem Tax Division of the Department of Revenue. The value set by this division includes all the railroads' property in this State and is the basis for the levy of local ad valorem taxes.

CHART 4. FRANCHISE TAX REVENUES FOR SPECIFIED FISCAL YEARS



* Electric, gas, telephone etc. companies

Changes in the Law Enacted by the 1977 General Assembly. The Joint Municipal Electric Power Energy Act was amended, effective May 13, 1977, to provide that jointly-owned and operated municipal electric projects, whether owned and operated directly or through a joint agency of such municipalities, are required to pay tax on their gross receipts equal to the franchise taxes levied on gross receipts of private power companies and electric membership corporations. Taxable receipts of these municipal utilities may be reduced by amounts paid to purchase electric power from vendors who have paid the gross receipts tax on the payments.

A new chapter was added to the General Statutes to authorize the formation and operation of stock-owned savings and loan associations. Unlike mutual savings and loan associations which are subject to excise and share taxes instead of corporation income and franchise taxes, the stock-owned savings and loan associations are to be taxed in the same manner as general business corporations. This law became effective for tax years beginning on or after July 1, 1977.

The 1977 General Assembly enacted a new tax which is being administered by the Corporation Income and Franchise Tax Division of the Department of Revenue although **the tax is not a franchise tax and is not a part of the Revenue Laws.** The new tax is levied under Article 12 of Chapter 113A of the General Statutes which is called the Primary Forest Product Assessment Act. The tax applies to all primary forest products harvested from lands in North Carolina. The rates of the tax vary according to the type of wood and kind of product. Rates of 12¢ per cord apply to pulpwood and 40¢ and 50¢ per 1,000 board feet of sawtimber, veneer logs and other products normally measured in board feet. The purpose of the levy is to fund programs provided for in the Forest Development Act of 1977. The Department of Revenue is to be reimbursed from the proceeds of the tax for its administrative costs up to $50,000 per year.

The new tax is payable quarterly, the 25th of the month following the end of each quarter. First collections of the tax were for the first quarter in fiscal year 1978-79 (calendar quarter ending September 30, 1978)

TABLE 15. FRANCHISE TAX: NET COLLECTIONS BY SOURCES AND INDEX NUMBERS FOR SPECIFIED FISCAL YEARS

Taxpayer group	Net Collections						Index Numbers 1971-1972 = 100		
	1975-1976		1976-1977		1977-1978				
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	1975-1976	1976-1977	1977-1978
Railway group:									
Railroads	$ 1,566,016	1.0	$ 1,591,393	0.89	$ 1,624,421	0.81	116.4	118.3	120.7
Pullman companies	....	......	....	......	....	......	......	......	......
Express companies	1,957	0.0	3,477	0.00	10	......	36.4	64.7	0.2
Total railway group	$ 1,567,973	1.0	$ 1,594,870	0.89	$ 1,624,431	0.81	116.1	118.1	120.3
Utilities group:									
Electric, gas, etc. companies	$ 92,177,653	58.2	$ 106,200,214	59.12	$ 118,924,099	59.50	215.0	247.7	277.3
Telegraph companies	44,880	0.0	34,853	0.02	33,697	0.02	138.4	107.5	103.9
Telephone companies	30,654,147	19.3	34,396,925	19.15	38,215,419	19.12	173.2	194.3	215.9
Total utilities group	$ 122,876,680	77.6	$ 140,631,992	78.29	$ 157,173,215	78.64	202.7	232.0	259.3
Business corporations	$ 33,986,257	21.5	$ 37,394,890	20.82	$ 41,058,061	20.54	142.9	157.2	172.6
Mutual burial associations	$ 6,492	0.0	$ 6,362	0.00	$ 6,094	0.00	97.6	95.7	91.7
Total net franchise tax collections	$ 158,437,402	100.0	$ 179,628,116	100.00	$ 199,861,801	100.00	184.7	209.5	233.1
Distribution:									
To state	$ 130,193,042	82.2	$ 146,139,025	81.36	$ 162,348,177	81.23	183.2	205.6	228.4
To municipalities*	$ 28,244,360	17.8	$ 33,489,090	18.64	$ 37,513,624	18.77	192.3	228.1	255.5

*Gross receipts tax on utilities other than telegraph companies are shared with municipalities.

TABLE 16. FRANCHISE TAX, 1974: DOMESTIC BUSINESS CORPORATIONS BY TAX BASIS

(Analysis of returns filed under G. S. 105-122 and based on 1973 income)

(Dollar amounts other than tax due are rounded to thousands)

Tax basis used	Number of Returns (1)	Net tax due (2)	Bank deposit tax credit (3)	Capital stock, surplus, undivided profits (4)	Capital stock deficit reported (5)	Debts to affiliates (6)	Loans to affiliates (7)	Net total of capital stock, etc. from columns 4, 5, 6, 7	
								Total (8)	N. C. portion (9)
Capital stock, surplus, undivided profits, reserves, etc., adjusted for debts and/or loans to affiliates	12,879	$ 6,263,784	$ 492	$ 4,606,026	$ 10,663	$ 503,091	$ 226,788	$ 4,871,666	$ 4,503,786
Actual investment (less reserves for depreciation) in tangible property and less any debts for the purchase or improvement of realty	13,235	4,605,993	279	1,961,770	83,495	263,076	141,492	2,070,509	1,733,720
Assessed value of property, including the value of any intangibles	9,789	2,738,035	295	1,379,840	69,096	55,694	229,024	1,207,797	1,029,048
Corporations paying the minimum tax of $10 instead of a tax computed on above bases	8,137	81,370	2	52,689	28,419	17,057	8,730	56,000	6,950
Total	44,049	$ 13,689,182	$ 1,069	$ 8,000,325	$ 191,673	$ 838,918	$ 606,034	$ 8,205,972	$ 7,273,504

Tax basis used	Net deficit of capital stock, etc. from columns 4, 5, 6, 7		Assessed value of property in N. C.			Investment in tangible property in N. C.	
	Total (10)	N. C. portion (11)	Tangible (12)	Intangible (13)	Total (14)	Deductible debts (15)	Net equity (16)
Capital stock, surplus, undivided profits, reserves,etc., adjusted for debts and/or loans to affiliates	$	$	$ 1,122,656	$ 1,223,830	$ 2,346,399	$ 540,161	$ 2,204,070
Actual investment (less reserves for depreciation) in tangible property and less any debts for the purchase or improvement of realty	70,650	68,528	1,158,812	475,419	1,634,150	602,051	3,256,769
Assesed value of property, including the value of any intangibles	70,383	69,428	1,196,358	824,931	2,021,205	1,301,131	846,891
Corporations paying the minimum tax of $10 instead of a tax computed on above bases	23,403	20,040	2,367	3,393	5,753	22,447	6,145
Total	$ 164,436	$ 157,996	$ 3,480,193	$ 2,527,573	$ 6,007,507	$ 2,429,790	$ 6,313,875

TABLE 17. FRANCHISE TAX, 1974: DOMESTIC BUSINESS CORPORATIONS BY SIZE OF TAX BASE

(Analysis of returns filed under G. S. 105-122 and based on 1973 income)

(Dollar amounts other than tax due are rounded to thousands)

Size of tax base	Number of returns (1)	Net tax due (2)	Bank deposit tax credit (3)	Capital stock, surplus, undivided profits (4)	Capital stock deficit reported (5)	Debts to affiliates (6)	Less loans to affiliates (7)	Net total of capital stock, etc. from columns 4, 5, 6, 7	
								Total (8)	N. C. portion (9)
$ 1-$ 6,667	8,137	$ 81,370	$ 2	$ 52,689	$ 28,419	$ 17,057	$ 8,730	$ 56,000	$ 6,950
6,668- 10,000	1,868	21,737	4	9,357	6,346	1,818	854	9,376	8,960
10,001- 25,000	5,933	134,675	22	62,141	17,095	3,273	1,249	62,261	59,877
25,001- 50,000	6,475	314,602	43	151,800	17,395	7,122	5,591	151,727	147,736
50,001- 100,000	7,034	683,071	82	346,239	23,253	14,378	10,704	347,324	336,779
100,001- 250,000	7,850	1,700,483	182	893,252	34,323	46,512	41,699	892,122	875,102
250,001- 500,000	3,494	1,660,404	157	903,035	19,796	47,003	81,597	867,573	844,078
500,001- 1,000,000	1,813	1,747,326	154	878,456	24,560	107,095	46,856	930,682	878,936
1,000,001- 10,000,000	1,352	4,675,334	320	2,817,930	19,699	386,062	310,229	2,887,228	2,532,253
10,000,001- or more	84	2,670,179	104	1,885,426	787	208,598	98,525	2,001,679	1,582,833
Total	44,040	$ 13,689,182	$ 1,069	$ 8,000,325	$ 191,673	$ 838,918	$ 606,034	$ 8,205,972	$ 7,273,504

Size of tax base	Net deficit of capital stock, etc. from columns 4, 5, 6, 7		Assessed value of property in N. C.			Investment in tangible property in N. C.	
	Total (10)	N. C. portion (11)	Tangible (12)	Intangible (13)	Total (14)	Deductible debts (15)	Net equity (16)
$ 1-$ 6,667	$ 23,403	$ 20,040	$ 2,367	$ 3,393	$ 5,753	$ 22,447	$ 6,145
6,668- 10,000	5,401	5,371	4,061	4,777	8,847	11,895	9,096
10,001- 25,000	15,191	15,007	32,597	28,888	61,468	78,691	67,233
25,001- 50,000	15,791	15,645	82,305	64,385	146,618	125,498	158,449
50,001- 100,000	20,664	20,102	182,120	133,954	316,051	191,370	347,507
100,001- 250,000	28,380	27,400	454,459	361,584	815,931	477,650	812,842
250,001- 500,000	18,928	18,495	460,806	351,405	812,192	636,586	781,093
500,001- 1,000,000	16,547	16,189	480,487	345,514	826,004	255,510	847,618
1,000,001- 10,000,000	13,164	12,853	1,201,140	835,064	2,036,187	515,401	2,208,449
10,000,001- or more	6,967	6,894	579,851	398,609	978,459	114,762	1,075,443
Total	$ 164,436	$ 157,996	$ 3,480,193	$ 2,527,573	$ 6,007,507	$ 2,429,790	$ 6,313,875

TABLE 18. FRANCHISE TAX, 1974: DOMESTIC BUSINESS CORPORATION BY TYPE OF BUSINESS

(Analysis of returns filed under G. S. 105-122 and based on 1973 income)

(Dollar amounts other than tax due are rounded to thousands)

Type of business	Number of returns (1)	Net tax due (2)	Bank deposit tax credit (3)	Capital stock, surplus, undivided profits (4)	Capital stock deficit reported (5)	Debts to affiliates (6)	Less loans to affiliates (7)	Net total of capital stock, etc. from columns 4,5,6,7	
								Total (8)	N. C. portion (9)
Agriculture and Extractive Industry									
Agriculture and horticulture	535	$ 141,910	$ 9	$ 65,272	$ 6,920	$ 2,512	$ 404	$ 67,175	$ 66,103
Lumber and lumbering	80	15,143	1	6,667	34	....	....	6,667	6,667
Mining	24	11,168	2	14,574	13	419	220	14,773	7,172
Stone, gravel, etc. production	36	21,616	2	16,640	213	105	54	16,691	13,257
Construction Corporations									
Contracting and construction	3,460	633,085	93	375,171	18,589	22,716	21,251	374,908	332,269
Finance Corporations									
Banks	71	571,594	....	381,588	....	1	353	381,236	381,236
Brokers - securities	21	13,092	5	9,060	....	10	910	8,160	7,681
Collecting agencies and factors	50	17,351	3	6,497	79	5,526	....	12,023	11,883
Insurance agencies	861	60,296	26	41,404	1,158	434	916	40,978	40,743
Mortgage and finance companies	525	526,853	38	223,921	648	201,055	32,316	392,548	355,046
Other finance corporations	15	12,275	....	16,557	....	....	8,100	8,457	8,422
Manufacturing Corporations (Includes only those actually manufacturing in North Carolina)									
Food and Feed Group									
Bakeries	37	30,295	4	22,347	220	680	256	22,800	21,427
Bottling companies (non-alcoholic)	70	84,716	7	52,949	238	2,269	2,006	53,132	51,788
Dairy products	20	15,520	3	10,659	228	971	1,013	10,401	10,088
Food packers and processors	173	165,659	17	144,565	1,800	9,022	5,339	147,543	91,365
Milling, grain, feed, etc.	119	51,921	5	30,209	122	390	84	30,515	30,153
Vegetable, fish, and animal oils and greases	12	17,687	1	8,881	42	2,557	201	11,195	11,196

Type of business	Net deficit of capital stock, etc. from columns 4,5,6,7		Assessed value of property in N. C.			Investment in tangible property in N. C.	
	Total (10)	N. C. portion (11)	Tangible (12)	Intangible (13)	Total (14)	Deductible debts (15)	Net equity (16)
Agriculture and Extractive Industry							
Agriculture and horticulture	$ 6,715	$ 6,463	$ 36,509	$ 23,458	$ 59,955	$ 17,057	$ 73,497
Lumber and lumbering	34	34	2,797	1,654	4,455	425	10,131
Mining	13	13	1,998	3,527	5,525	419	6,538
Stone, gravel, etc. production	213	210	3,787	3,415	7,196	2,533	9,948
Construction Corporations							
Contracting and construction	16,861	16,260	147,703	179,558	327,270	200,466	290,610
Finance Corporations							
Banks	....	....	10,325	1,173	11,497	971	80,010
Brokers - securities	....	....	325	11,174	11,498	130	1,189
Collecting agencies and factors	79	78	255	10,086	10,341	96	417
Insurance agencies	1,214	1,076	5,996	39,864	45,872	3,186	11,428
Mortgage and finance companies	536	492	16,230	160,824	177,044	6,885	13,753
Other finance corporations	....	....	44	1,175	1,219	....	34
Manufacturing Corporations (Includes only those actually manufacturing in North Carolina)							
Food and Feed Group							
Bakeries	249	249	10,134	6,267	16,397	554	16,334
Bottling companies (non-alcoholic)	158	158	24,352	14,914	39,261	4,285	43,398
Dairy products	12	12	5,258	3,378	9,636	865	6,888
Food packers and processors	1,095	1,095	39,987	35,110	75,092	5,974	100,285
Milling, grain, feed, etc.	122	122	13,557	11,844	25,396	56,876	27,891
Vegetable, fish and animal oils and greases	....	....	3,401	2,365	5,766	118	6,083

TABLE 18. – Continued

Type of business	Number of returns (1)	Net tax due (2)	Bank deposit tax credit (3)	Capital stock, surplus, undivided profit (4)	Capital stock deficit reported (5)	Debts to affiliates (6)	Less loans to affiliates (7)	Net total of capital stock, etc. from columns 4, 5, 6, 7	
								Total (8)	N. C. portion (9)
Forest Products Group									
Baskets, boxes, and wood products	127	$ 69,053	$ 9	$ 43,090	$ 1,467	$ 4,730	$ 2,099	$ 45,278	$ 41,982
Furniture and furnishings	451	586,942	25	388,191	7,471	18,042	8,079	395,652	342,457
Millwork, plywood, rough and dressed lumber	267	163,975	16	95,063	1,637	10,364	2,786	102,043	96,207
Paper and pulp	3	8,663	....	4,084	....	178	....	4,262	3,978
Minerals, Chemicals and Metals Group									
Fertilizer, chemicals, drugs, etc.	152	120,691	16	90,671	308	3,571	820	93,336	69,719
Metals and machine shop	555	230,175	21	149,759	1,617	7,100	5,154	151,428	141,863
Stone and clay products	189	138,704	14	93,618	980	2,612	2,129	93,381	86,332
Textile Group									
Clothing and garment	323	345,685	18	186,544	4,185	28,708	9,405	205,607	164,586
Cotton and cotton yarn	300	1,434,495	61	1,026,353	5,164	49,420	31,283	1,042,696	835,479
Dyeing and finishing	82	125,099	8	70,035	1,050	17,611	12,286	74,505	67,836
Hosiery	285	352,398	27	271,629	2,811	10,731	37,519	244,239	186,211
Rayon and rayon yarn	8	66,845	3	38,226	149	....	4,459	33,767	26,740
Synthetic other than rayon	36	49,307	2	24,092	700	1,640	400	25,377	22,776
Wool and worsted	8	41,283	2	33,055	149	5,403	2,058	36,400	25,607
Other textiles	108	65,370	4	28,345	1,483	2,303	1,686	28,541	26,950
Tobacco Manufacturing									
Tobacco manufacturing and processing	16	57,240	6	33,975	....	1,562	193	35,344	35,345
Other Manufacturing									
Auto, body and accessory manufacturing	35	64,369	5	51,145	48	878	29	51,994	40,549
Business equipment and supplies	35	46,542	2	20,045	48	10,388	4,139	26,294	22,825
Industrial equipment and supplies	202	146,534	11	88,675	1,191	8,839	599	96,323	90,035
Newspaper	140	71,913	11	53,071	577	235	510	52,725	52,654
Printing and publishing	360	59,421	5	32,640	1,600	3,526	259	35,346	33,544
All other manufacturing	447	259,725	18	141,614	4,441	21,320	3,438	158,166	138,599

Type of business	Net deficit of capital stock, etc. from columns 4, 5, 6, 7		Assessed value of property in N. C.			Investment in tangible property in N. C.	
	Total (10)	N. C. portion (11)	Tangible (12)	Intangible (13)	Total (14)	Deductible debts (15)	Net equity (16)
Forest Products Group							
Baskets, boxes, and wood products	$ 1,024	$ 1,024	$ 17,658	$ 13,306	$ 30,958	$ 5,543	$ 40,887
Furniture and furnishings	4,969	4,969	157,422	114,866	272,300	36,513	308,309
Millwork, plywood, rough and dressed lumber	1,039	1,039	37,664	33,341	71,008	13,196	91,309
Paper and pulp	....	....	1,171	3,488	4,659	252	2,494
Minerals, Chemicals and Metals Group							
Fertilizer, chemicals, drugs, etc.	222	222	39,647	23,288	62,595	21,602	77,447
Metals and machine shop	1,340	1,340	62,595	45,946	108,530	7,121	133,412
Stone and clay products	260	260	34,477	30,167	64,649	5,942	77,971
Textile Group							
Clothing and garment	3,945	3,746	78,616	40,297	118,911	10,480	202,044
Cotton and cotton yarn	3,370	3,234	449,847	223,155	673,006	65,996	826,051
Dyeing and finishing	195	195	33,119	16,779	49,902	7,042	71,632
Hosiery	2,209	2,050	124,475	67,834	192,301	10,755	202,131
Rayon and rayon yarn	149	149	17,828	15,696	33,523	8,000	38,672
Synthetic other than rayon	745	327	13,224	5,626	18,851	1,918	30,796
Wool and worsted	149	149	15,924	9,355	25,280	380	28,714
Other textiles	1,062	1,062	15,701	7,873	23,569	3,934	38,532
Tobacco Manufacturing							
Tobacco manufacturing and processing	....	....	5,989	14,378	20,368	286	32,627
Other Manufacturing							
Auto, body and accessory manufacturing	48	48	13,505	16,437	29,941	2,880	41,126
Business equipment and supplies	48	48	11,500	5,362	16,864	1,409	28,325
Industrial equipment and supplies	599	599	40,086	22,336	62,423	4,201	82,274
Newspaper	506	506	13,965	21,433	35,394	1,956	28,129
Printing and publishing	1,039	1,034	16,872	11,825	28,696	3,172	33,313
All other manufacturing	3,111	2,894	58,923	47,395	106,328	11,747	148,092

TABLE 18. — Continued

Type of business	Number of returns (1)	Net tax due (2)	Bank deposit tax credit (3)	Capital stock, surplus, undivided profits (4)	Capital stock deficit reported (5)	Debts to affiliates (6)	Less loans to affiliates (7)	Net total of capital stock, etc. from columns 4, 5, 6, 7	
								Total (8)	N. C. portion (9)
Miscellaneous Corporations									
Holding companies	14	$ 173,722	$ 3	$ 282,106	$	$ 803	$ 168,913	$ 115,377	$ 115,172
Inactive corporations	6,020	281,643	6	184,531	18,260	23,745	10,730	192,590	131,916
Unclassified	263	91,231	5	44,137	3,505	8,135	5,644	44,567	43,514
Public Service Corporations									
Public service companies*	667	152,281	17	86,769	4,255	2,380	867	87,896	83,922
Recreation and Amusement Corporations									
Film distributors and producers	22	1,703	....	704	535	30	....	722	705
Theatres	94	20,348	3	18,729	255	495	732	18,486	13,444
Theatre equipment and supply	3	1,433	....	978	....	....	....	978	978
Other recreation, booking companies, etc.	565	84,308	5	33,988	4,402	3,700	320	36,390	35,701
Service Corporations									
Advertising companies	122	7,690	2	4,537	301	116	154	4,397	4,377
Barber and Beauty shops	129	4,838	....	2,569	210	116	5	2,680	2,680
Eating establishments	1,094	102,793	10	50,095	5,732	17,264	6,139	59,550	47,298
Co-ops	8	38,008	2	14,061	....	....	....	14,061	14,061
Engineering and management services	349	73,376	8	62,729	2,046	8,958	43,924	34,923	32,663
Hotels and inns	367	147,933	7	37,580	8,597	2,873	539	38,759	38,532
Laundry, dry cleaning, etc.	391	36,175	3	17,413	1,252	1,540	319	18,763	18,545
Professional service	982	24,417	10	13,592	635	28	38	13,580	13,581
Real estate and rental	5,817	1,511 798	55	558,742	32,055	67,885	16,484	606,301	570,736
Transportation (Excludes Franchise utilities) U-drive-it, taxi, etc.	242	53,107	2	12,693	829	2,074	760	14,054	13,184
Undertaking establishments	226	33,153	3	20,996	80	241	....	21,190	21,081
Warehousing and storage	132	37,309	3	19,536	377	2,146	403	21,237	19,788
Other service corporations	2,610	386,041	33	152,108	13,978	71,632	60,539	159,616	149,492

Type of business	Net deficit of capital stock, etc. from columns 4,5,6,7		Assessed value of property in N. C.			Investment in tangible property in N. C.	
	Total (10)	N. C. portion (11)	Tangible (12)	Intangible (13)	Total (14)	Deductible debts (15)	Net equity (16)
Miscellaneous Corporations							
Holding companies	$ 1,381	$ 1,381	$ 337	$ 13,211	$ 13,547	$ 501	$ 1,091
Inactive corporations	13,304	10,578	18,322	26,884	45,206	58,294	45,141
Unclassified	1,444	1,444	27,469	24,578	52,044	3,849	25,507
Public Service Corporations							
Public service companies*	3,869	3,606	26,114	40,833	66,944	3,560	62,281
Recreation and Amusement Corporations							
Film distributors and producers	523	523	105	299	402	....	903
Theatres	249	249	5,638	4,116	9,748	1,111	9,699
Theatre equipment and supply	....	....	523	171	705	50	755
Other recreation, booking companies, etc.	3,424	3,424	31,618	6,910	38,525	49,292	43,388
Service Corporations							
Advertising companies	199	199	1,065	3,984	5,049	250	2,188
Barber and Beauty shops	210	210	1,076	659	1,734	285	2,105
Eating establishments	4,062	3,924	24,467	16,656	41,118	13,154	55,638
Co-ops	....	....	15,053	8,119	23,173	5,001	24,705
Engineering and management services	9,206	9,206	8,793	28,355	37,140	6,382	17,619
Hotels and inns	7,442	7,351	76,245	9,830	86,081	99,448	51,003
Laundry, dry cleaning, etc.	1,381	1,381	11,942	4,812	16,755	3,281	17,956
Professional service	633	633	4,256	19,975	24,226	835	9,478
Real estate and rental	28,213	27,929	706,173	134,752	840,896	1,105,668	456,387
Transportation (Excludes franchise utilities) U-drive-it, taxi, etc.	876	876	11,408	2,996	14,406	790	33,586
Undertaking establishments	33	33	8,798	8,065	16,854	12,696	14,359
Warehousing and storage	335	319	14,401	6,710	21,111	12,632	15,888
Other service corporations	10,393	10,064	90,298	58,416	138,682	90,377	209,992

TABLE 18. — Continued

Type of business	Number of returns (1)	Net tax due (2)	Bank deposit tax credit (3)	Capital stock, surplus, undivided profits (4)	Capital stock deficit reported (5)	Debts to affiliates (6)	Less loans to affiliates (7)	Net total of capital stock, etc. from columns 4,5,6,7 Total (8)	Net total of capital stock, etc. from columns 4,5,6,7 N. C. portion (9)
Trade Corporations (Includes out-of-state manufacturers who only sell in North Carolina)									
Automotive Group									
Gas and oil retailers	216	$ 27,067	$ 5	$ 18,046	$ 224	$ 990	$ 160	$ 18,864	$ 17,319
Gas and oil wholesalers and distributors	509	173,441	26	104,793	1,040	4,263	4,619	104,440	104,135
Motor vehicle dealers and distributors	1,164	464,378	42	167,413	1,837	1,178	804	167,441	167,182
Motor vehicle tires and accessories and services	1,338	199,233	25	113,964	2,646	7,362	5,072	116,099	111,350
Beverage, Food and Drug Group									
Beverage distributors	97	32,338	8	19,230	291	222	948	18,504	18,443
Chain stores, drug and grocery	275	142,107	16	78,482	927	1,572	11,186	68,736	66,635
Manufacturers' branch sales and subsidiary selling corporations	3	449	....	195	15	120	....	300	300
Other retailers, drug and grocery	926	93,382	13	47,319	1,388	1,987	312	48,876	48,817
Wholesalers and jobbers, drug and grocery	363	163,513	19	89,497	864	11,715	2,051	99,199	91,088
Equipment and Supplies Group									
Building materials and supplies	689	244,831	32	154,485	1,779	15,073	11,357	158,057	152,004
Business and office equipment and supplies	385	64,450	10	35,143	1,309	5,276	860	39,402	38,672
Electrical, heating and plumbing equipment and supplies	661	157,121	25	99,448	462	4,442	3,583	100,312	92,075
Industrial equipment and supplies	389	160.958	17	107,744	1,272	13,811	1,496	119,566	99.804
Other equipment and supplies - agriculture, construction, etc.	603	205,361	23	108,991	670	4,592	3,159	110,307	102,736

Type of business	Net deficit of capital stock, etc. from columns 4, 5, 6, 7		Assessed value of property in N. C.			Investment in tangible property in N. C.	
	Total (10)	N. C. portion (11)	Tangible (12)	Intangible (13)	Total (14)	Deductible debts (15)	Net equity (16)
Trade Corporations (Includes out-of-state manufacturers who only sell in North Carolina)							
Automotive Group							
Gas and oil retailers	$ 212	$ 212	$ 7,049	$ 7,687	$ 14,727	$ 85,590	$ 15,789
Gas and oil wholesalers and distributors	1,043	1,043	53,115	48,527	101,649	17,649	93,467
Motor vehicle dealers and distributors	1,491	1,463	112,939	81,515	194,418	103,948	309,857
Motor vehicle tires and accessories and services	2,491	2,426	47,183	42,863	90,048	14,214	114,860
Beverage Food, and Drug Group							
Beverage distributors	291	291	9,458	9,496	18,953	1,705	20,048
Chain stores, drug and grocery	795	795	43,621	27,219	70,826	2,061	91,812
Manufacturers' branch sales and subsidiary selling corporations	....	....	25	37	62	....	72
Other retailers, drug and grocery	1,270	1,270	24,354	16,495	40,819	10,242	56,906
Wholesalers and jobbers, drug and grocery	902	902	39,677	29,724	69,406	5,889	100,241
Equipment and Supplies Group							
Building materials and supplies	1,635	1,635	55,534	73,953	129,492	10,795	125,406
Business and office equipment and supplies	1,152	1,152	14,497	18,974	33,457	1,325	34,440
Electrical, heating and plumbing equipment and supplies	467	467	41,733	42,846	84,561	24,447	92,747
Industrial equipment and supplies	779	772	30,565	40,570	71,130	11,164	74,186
Other equipment and supplies - agriculture, construction, etc	553	553	48,256	39,894	88,137	32,464	129,985

TABLE 18. — Continued

Type of business	Number of returns (1)	Net tax due (2)	Bank deposit tax credit (3)	Capital stock, surplus, undivided profits (4)	Capital stock deficit reported (5)	Debts to affiliates (6)	Less loans to affiliates (7)	Net total of capital stock, etc. from columns 4, 5, 6, 7	
								Total (8)	N. C. portion (9)
General Merchandise Group									
Department store and mail order	93	$ 33,053	$ 4	$ 22,331	$ 175	$ 82	$ 1,279	$ 21,134	$ 21,181
Chain stores	1,041	464,668	36	306,033	2,587	38,318	23,071	320,238	285,550
Household furniture and furnishings	673	113,014	9	67,432	934	811	291	67,782	65,142
Manufacturers' branch sales and subsidiary selling corporations except textile products	6	213	....	689	....	720	....	1,409	47
Other retailers	1,972	227,164	23	120,669	3,080	9,550	913	128,621	123,403
Wholesalers and jobbers	378	140,822	15	98,485	1,428	26,802	4,241	121,792	80,732
Unclassified Group									
Bulk commodity distributors - feed, fertilizer, fuel oil, coal, ice, etc	536	109,675	12	62,192	1,053	7,116	1,022	68,170	63,782
Commodity brokers, dealers, and commission firms	268	30,969	5	17,856	691	1,278	1,557	17,556	17,220
Publishing company sales	3	1,207	....	925	....	....	....	925	770
Textile-selling agents, manufacturers' representatives, manufacturers' branch sales and subsidiary selling corporations	208	53,687	7	41,367	645	2,568	3,450	40,291	33,226
Tobacco dealers and warehouses	49	24,140	3	13,602	....	827	1,512	13,007	13,008
All other trade corporations	840	194,024	15	94,520	1,672	6,254	3,828	96,921	88,743
Total	44,040	$ 13,689,182	$ 1,069	$ 8,000,325	$ 191,673	$ 838,918	$ 606,034	$ 8,205,972	$ 7,273,504

Type of business	Net deficit of capital stock, etc. from columns 4, 5, 6, 7		Assessed value of property in N. C.			Investment in tangible property in N. C.	
	Total (10)	N. C. portion (11)	Tangible (12)	Intangible (13)	Total (14)	Deductible debts (15)	Net equity (16)
General Merchandise Group							
Department store and mail order	$ 175	$ 175	$ 6,641	$ 7,760	$ 14,397	$ 266	$ 14,812
Chain stores	1,545	1,247	101,086	118,162	219,252	16,567	211,260
Household furniture and furnishings	764	764	19,809	33,345	53,144	3,261	49,507
Manufacturers' branch sales and subsidiary selling corporations except textile products	....	....	19	219	237	17	33
Other retailers	2,395	2,388	49,929	43,299	93,219	42,424	125,353
Wholesalers and jobbers	2,174	2,174	34,278	30,303	64,583	2,154	79,068
Unclassified Group							
Bulk commodity distributors - feed, fertilizer, fuel oil, coal, ice, etc.	937	937	19,696	27,589	47,273	32,428	57,952
Commodity brokers, dealers, and commission firms	670	665	2,874	9,482	12,354	1,175	10,924
Publishing company sales	....	....	92	928	820	....	364
Textile-selling agents, manufacturers' representatives, manufacturers' branch sales and subsidiary selling corporations	451	445	6,554	21,079	27,645	386	15,480
Tobacco dealers and warehouses	90	90	4,936	5,161	10,096	1,765	13,850
All other trade corporations	1,647	1,643	38,296	30,350	68,640	15,288	113,066
Total	$ 164,436	$ 157,996	$ 3,480,193	$ 2,527,573	$ 6,007,507	$ 2,429,790	$ 6,313,875

*Includes only utility corporations paying on the basis of capital under G. S. 105-122. See Table 15 for collections from those utilities filing under separate sections of the franchise law.

TABLE 19. FRANCHISE TAX, 1974: FOREIGN BUSINESS CORPORATIONS BY TAX BASIS

(Analysis of returns filed under G. S. 105-122 and based on 1973 income)

(Dollar amounts other than tax due are rounded to thousands)

Tax basis used	Number of returns (1)	Net tax due (2)	Bank deposit tax credit (3)	Capital stock, surplus, undivided profits (4)	Capital stock deficit reported (5)	Debts to affiliates (6)	Less loans to affiliates (7)	Net total of capital stock, etc. from columns 4, 5, 6, 7	
								Total (8)	N. C. portion (9)
Capital stock, surplus, undivided profits, reserves, etc., adjusted for debts and/or loans to affiliates	2,687	$ 7,694,747	$ 121	$ 172,386,828	$ 191,829	$ 8,488,339	$ 2,584,897	$ 178,098,441	$ 5,210,608
Actual investment (less reserves for depreciation) in tangible property and less any debts for the purchase or improvement of realty	1,514	7,487,638	113	56,657,088	272,268	2,395,790	687,440	58,297,926	3,096,815
Assessed value of property, including the value of any intangibles	438	591,512	34	5,380,405	159,378	186,842	224,619	5,316,827	192,806
Corporations paying the minimum tax of $10 instead of a tax computed on above bases	2,131	21,310	......	5,128,028	219,042	853,286	214,836	5,697,070	1,468
Total	6,770	$ 15,795,207	$ 269	$ 239,552,349	$ 842,517	$ 11,924,257	$ 3,711,792	$ 247,410,264	$ 8,501,697

Tax basis used	Net deficit of capital stock, etc. from columns 4,5,6,7		Assessed value of property in N. C			Investment in tangible property in N. C.	
	Total (10)	N. C. portion (11)	Tangible (12)	Intangible (13)	Total (14)	Deductible debts (15)	Net equity (16)
Capital stock, surplus, undivided profits, reserves, etc., adjusted for debts and/or loans to affiliates			$ 1,065,316	$ 299,085	$ 1,364,383	$ 255,382	$ 2,524,711
Actual investment (less reserves for depreciation) in tangible property and less any debts for the purchase or improvement of realty	204,756	31,513	1,771,098	326,418	2,097,522	357,527	5,067,324
Assessed value of property, including the value of any intangibles	133,577	73,885	203,319	213,605	416,906	180,932	122,661
Corporations paying the minimum tax of $10 instead of a tax computed on above bases	149,634	27,712	109	100	208	8,935	412
Total	$ 487,967	$ 133,110	$ 3,039,842	$ 839,208	$ 3,879,019	$ 302,776	$ 7,715,108

TABLE 20. FRANCHISE TAX, 1974: FOREIGN BUSINESS CORPORATIONS BY SIZE OF TAX BASE

(Analysis of returns filed under G. S. 105-122 and based on 1973 income)

(Dollar amounts other than tax due are rounded to thousands)

Size of tax base	Number of returns (1)	Net tax due (2)	Bank deposit tax credit (3)	Capital stock, surplus, undivided profits (4)	Capital stock deficit reported (5)	Debts to affiliates (6)	Less loans to affiliates (7)	Net total of capital stock etc. from columns 4, 5, 6, 7	
								Total (8)	N. C. portion (9)
$ 1- $ 6,667	2,131	$ 21,310	$	$ 5,128,028	$ 219,042	$ 853,286	$ 214,836	$ 5,697,070	$ 1,468
6,668- 10,000	220	2,774	....	472,480	5,686	37,145	3,601	502,250	1,547
10,001- 25,000	495	12,772	....	1,020,440	40,666	153,296	11,418	1,147,211	6,812
25,001- 50,000	504	27,248	1	967,452	72,329	332,557	34,019	1,267,047	14,266
50,001- 100,000	580	61,151	2	2,386,030	38,664	256,033	70,868	2,536,841	32,760
100,001- 250,000	787	188,348	4	6,046,831	91,698	683,438	316,455	6,358,906	100,336
250,001- 500,000	574	299,105	8	6,767,792	80,813	824,081	265,159	7,294,964	150,472
500,001- 1,000,000	443	460,389	11	12,888,981	109,753	783,038	210,504	13,408,615	232,718
1,000,001- 10,000,000	877	3,992,771	88	94,483,070	156,347	4,200,285	1,708,853	96,892,778	2,134,447
10,000,001 or more	159	10,729,340	154	109,391,245	27,519	3,801,098	876,079	112,304,582	5,826,871
Total	6,770	$ 15,795,207	269	$ 239,552,349	$ 842,517	$ 11,924,257	$ 3,711,792	$ 247,410,264	$ 8,501,697

Size of tax base	Net deficit of capital stock, etc. from columns 4,5,6,7		Assessed value of property in N. C.			Investment in tangible property in N. C.	
	Total (10)	N. C. portion (11)	Tangible (12)	Intangible (13)	Total (14)	Deductible debts (15)	Net equity (16)
$ 1- $ 6,667	$ 149,634	$ 27,712	$ 109	$ 100	$ 208	$ 8,935	$ 412
6,668- 10,000	1,912	636	112	121	234	493	536
10,001- 25,000	25,559	860	996	632	1,625	1,798	3,214
25,001- 50,000	73,386	60,716	2,656	1,432	4,086	5,892	8,365
50,001- 100,000	4,310	1,565	6,600	4,448	11,034	12,153	20,069
100,001- 250,000	36,790	2,732	24,660	11,881	36,530	20,686	63,212
250,001- 500,000	49,063	4,940	47,458	22,782	70,240	40,766	116,762
500,001- 1,000,000	56,853	14,564	71,271	33,825	105,087	66,037	186,447
1,000,001- 10,000,000	74,623	12,116	661,238	258,542	919,787	229,134	1,839,842
10,000,001 or more	15,837	7,269	2,224,742	505,445	2,730,188	416,882	5,476,249
Total	$ 487,967	$ 133,110	$ 3,039,842	$ 839,208	$ 3,879,019	$ 802,776	$ 7,715,108

TABLE 21. FRANCHISE TAX, 1974: FOREIGN BUSINESS CORPORATIONS BY TYPE OF BUSINESS

(Analysis of returns filed under G. S. 105-122 and based on 1973 income)

(Dollar amounts other than tax due are rounded to thousands)

Type of Business	Number of returns (1)	Net tax due (2)	Bank deposit tax credit (3)	Capital stock, surplus, undivided profits (4)	Capital stock deficit reported (5)	Debts to affiliates (6)	Less loans to affiliates (7)	Net total of capital stock, etc. from columns 4,5,6,7	
								Total (8)	N. C. portion (9)
Agriculture and Extractive Industry									
Agriculture and horticulture	37	$ 19,738	$ 1	$ 149,124	$ 3,587	$ 11,456	$ 22,255	$ 136,990	$ 9,469
Lumber and lumbering	7	4,205	....	6,740	250	4,211	1,504	9,447	1,929
Mining	6	139,552	1	535,677	....	98	6,768	529,007	93,123
Stone, gravel, etc. production	8	20,337	....	173,709	....	510	....	174,219	13,255
Construction Corporations									
Contracting and constructions	564	142,270	8	1,606,630	20,536	112,794	25,596	1,678,575	82,740
Finance Corporations									
Banks	24	870,495	....	569,334	....	14,025	3,030	580,329	580,329
Brokers - securities	43	8,603	2	1,157,675	....	3,138	13,467	1,147,346	6,792
Collecting agencies and factors	9	465	....	2,931	1,022	988	....	3,919	266
Insurance agencies	29	875	....	13,979	15	....	147	13,832	505
Mortgage and finance companies	138	252,955	12	3,519,958	25,407	892,290	59,164	4,342,797	135,845
Other finance corporations	24	19,184	1	1,048,549	....	69	63,318	1,005,123	7,810
Manufacturing Corporations (Includes only those actually manufacturing in North Carolina)									
Food and Feed Group									
Bakeries	7	23,215	1	368,194	....	14,759	8,699	374,254	12,617
Bottling companies (non-alcoholic)	8	24,131	1	715,389	29	234	7	715,587	15,969
Dairy products	5	82,254	2	2,301,517	....	....	442	2,301,075	56,431
Food packers and processors	33	94,755	6	1,189,287	81	43,979	6,711	1,226,474	52,279
Milling, grain, feed, etc.	10	33,952	1	512,500	....	58,532	1,101	569,931	22,861
Other food and feed	7	75,388	1	354,094	....	160	5,021	349,233	36,117

Type of business	Net deficit of capital stock, etc. from columns 4,5,6,7		Assessed value of property in N. C.			Investment in tangible property in N. C.	
	Total (10)	N. C. portion (11)	Tangible (12)	Intangible (13)	Total (14)	Deductible debts (15)	Net equity (16)
Agriculture and Extractive Industry							
Agriculture and horticulture	$ 2,252	$ 207	$ 1,111	$ 994	$ 2,103	$ 902	$ 8,503
Lumber and lumbering	250	250	507	83	590	894	2,245
Mining	....	....	25,218	1,846	27,065	154	46,526
Stone, gravel, etc. production	....	....	3,585	2,032	5,616	47	11,832
Construction Corporations							
Contracting and constructions	5,283	1,247	22,109	17,021	39,128	6,915	32,538
Finance Corporations							
Banks	....	....	57,249	9,809	67,059	231	119,972
Brokers - securities	....	....	196	2,082	2,278	....	647
Collecting agencies and factors	1,022	29	7	73	80	....	20
Insurance agencies	15	....	4	23	27	....	45
Mortgage and finance companies	15,120	410	3,544	104,410	107,956	109	7,361
Other finance corporations	19,823	19,823	6,852	1,059	7,911	3,661	9,408
Manufacturing Corporations (Includes only those actually manufacturing in North Carolina)							
Food and Feed Group							
Bakeries	....	....	5,984	1,970	7,955	3,499	13,905
Bottling companies (non-alcoholic)	....	....	3,863	1,346	5,209	460	8,201
Dairy products	....	....	11,398	5,649	17,047	....	37,731
Food packers and processors	....	....	10,961	9,903	20,864	2,185	55,658
Milling, grain, feed, etc.	....	....	5,621	821	6,444	500	15,014
Other food and feed	....	....	17,084	4,080	21,163	....	47,674

TABLE 21. — Continued

Type of business	Number of returns (1)	Net tax due (2)	Bank deposit tax credit (3)	Capital stock, surplus, undivided profits (4)	Capital stock deficit reported (5)	Debts to affiliates (6)	Less loans to affiliates (7)	Net total of capital stock, etc. from columns 4,5,6,7	
								Total (8)	N. C. portion (9)
Forest Products Group									
Baskets, boxes, and wood products	33	$ 205,168	$ 2	$ 4,794,930	$ 13	$ 57,351	$ 44,554	$ 4,807,714	$ 118,296
Furniture and furnishings	37	278,783	5	687,710	253	23,602	46,438	664,698	132,959
Millwork, plywood, rough and dressed lumber	21	133,531	5	1,423,854	....	38,249	28	1,462,075	58,099
Paper and pulp	8	526,570	1	3,037,678	....	14,463	21,318	3,030,823	231,882
Minerals, Chemical, and Metal Group									
Fertilizer, chemicals, drugs, etc.	58	1,046,347	18	10,286,343	15,837	67,526	94,807	10,259,062	561,970
Metals and machine shop	68	314,995	5	6,690,763	230	33,168	7,589	6,716,728	170,321
Stone and clay products	17	110,819	6	887,953	....	3,940	7,816	884,077	68,232
Textile Group									
Clothing and garment	76	291,440	8	664,243	3,822	65,871	7,327	727,768	112,986
Cotton and cotton yarn	77	1,012,234	18	2,231,759	5,079	100,876	38,316	2,291,576	455,285
Dyeing and finishing	17	58,473	2	74,659	....	2,049	228	76,508	29,722
Hosiery	12	89,956	4	133,063	10	38,181	4,843	166,401	46,685
Rayon and rayon yarn	3	804,992	8	868,923	829	23,308	22,926	869,305	355,294
Synthetics other than rayon	16	257,718	3	410,005	13,707	42,063	4,113	436,681	152,490
Other textiles	43	159,903	2	1,001,820	42	10,931	12,577	1,000,174	62,154
Tobacco Manufacturing									
Tobacco manufacturing and processing	10	1,729,193	28	3,224,293	124	206,845	65,935	3,365,203	1,163,725
Other Manufacturing									
Auto, body, and accessory manufacturing	14	260,001	1	3,475,255	....	108,263	84	3,583,434	116,839
Business equipment and supplies	12	93,469	2	1,182,434	2,146	9,200	10,852	1,180,769	44,503
Industrial equipment and supplies	64	817,985	11	10,730,663	949	107,306	122,170	10,715,383	407,269
Newspapers	4	45,399	3	55,111	27	1,623	....	56,707	32,000
Printing and publishing	16	11,207	1	357,041	15,777	41,309	10,972	371.694	7,148
All other manufacturing	157	1,040,700	12	10,982,732	12,619	218,307	84,105	11,115,242	446,698

Type of business	Net deficit of capital stock, etc. from columns 4,5,6,7		Assessed value of property in N. C.			Investment in tangible property in N. C.	
	Total (10)	N. C. portion (11)	Tangible (12)	Intangible (13)	Total (14)	Deductible debts (15)	Net equity (16)
Forest Products Group							
Baskets, boxes, and wood products	$	$	$ 57,087	$ 4,828	$ 61,912	$ 13,784	$ 112,779
Furniture and furnishings	77	77	75,410	28,886	104,293	6,010	182,090
Millwork, plywood, rough and dressed lumber	....	....	3,689	5,684	9,374	4,515	82,414
Paper and pulp	....	....	153,146	7,181	160,326	107,037	319,947
Minerals, Chemical, and Metal Group							
Fertilizer, chemicals, drugs, etc.	15,837	7,269	246,793	39,052	285,844	70,772	613,066
Metals and machine shop	616	616	76,925	22,684	99,605	6,594	162,964
Stone and clay products	....	....	45,195	10,987	56,182	1,205	67,760
Textile Group							
Clothing and garment	8,803	4,809	59,937	12,579	69,967	9,756	186,379
Cotton and cotton yarn	2,336	2,318	352,263	42,415	394,681	71,341	663,190
Dyeing and finishing	28	28	14,519	5,384	19,904	6,646	33,143
Hosiery	10	8	30,652	6,353	37,006	157	58,698
Rayon and rayon yarn	829	561	280,001	89,219	369,219	2,935	539,564
Synthetics other than rayon	2,433	2,138	107,549	12,044	119,593	69,922	81,904
Other textiles	42	42	29,139	7,642	36,784	4,674	93,600
Tobacco Manufacturing							
Tobacco manufacturing and processing	124	124	193,193	29,796	222,989	114	847,747
Other Manufacturing							
Auto, body, and accessory manufacturing	....	....	44,079	4,861	48,940	17,602	160,405
Business equipment and supplies	2,133	531	30,765	10,430	41,197	681	56,958
Industrial equipment and supplies	533	297	152,377	27,306	179,682	72,891	527,035
Newspaper	....	....	10,092	2,657	12,749	2,000	22,995
Printing and publishing	93	93	2,332	842	3,175	72	4,819
All other manufacturing	10,927	1,671	189,270	29,873	219,143	19,503	659,170

TABLE 21. — Continued

Type of business	Number of returns (1)	Net tax due (2)	Bank deposit tax credit (3)	Capital stock, surplus, undivided profits (4)	Capital stock deficit reported (5)	Debts to affiliates (6)	Less loans to affiliates (7)	Net total of capital stock, etc. from columns 4,5,6,7 Total (8)	N. C. portion (9)
Miscellaneous Corporations									
Inactive corporations	1,573	$ 151,367	$ 6	$ 6,495,444	$ 127,470	$ 1,106,032	$ 224,196	$ 7,297,056	$ 36,115
Unclassified	43	77,524	2	1,053,054	4,001	152,491	116,295	1,085,468	51,947
Public Service Corporations									
Public Service companies*	51	57,596	1	2,086,133	2,178	15,328	922	2,100,469	27,713
Recreation and Amusement Corporations									
Film distributors and producers	16	3,025	....	409,372	4,123	8,373	7,195	407,181	1,942
Theatres	13	11,187	....	42,310	55	3,046	566	44,790	7,246
Other recreation	29	4,678	....	29,110	1,576	2,766	291	30,060	2,476
Service Corporations									
Advertising companies	26	3,671	....	78,460	151	2,924	....	81,328	1,792
Eating establishments	65	28,523	1	233,211	20,764	90,893	1,703	319,941	13,699
Co-ops	5	3,106	....	62,098	....	2,640	....	64,738	2,058
Engineering and management services	109	29,743	1	272,647	2,228	11,717	14,883	273,055	19,043
Hotels and inns	52	27,183	1	424,185	1,633	2,848	1,051	425,534	13,208
Laundry, dry cleaning, etc.	18	36,540	1	189,112	44	4,467	9,710	185,807	21,372
Professional service	3	137	....	1,635	....	1	....	1,636	80
Real estate and rental	449	296,816	4	1,531,947	54,642	729,343	74,628	2,177,548	116,808
Transportation (Excludes franchise utilities) - U-drive-it, taxi, etc.	39	48,602	....	434,258	64,486	163,721	949	592,843	19,182
Warehousing and storage	18	3,915	....	31,047	11	10,505	13,186	28,355	1,468
Other service corporations	502	290,756	3	5,230,366	198,099	836,109	352,660	5,612,740	113,084

Type of Business	Net deficit of capital stock, etc. from columns 4,5,6,7		Assessed value of property in N. C.			Investment in tangible property in N. C.	
	Total (10)	N. C. portion (11)	Tangible (12)	Intangible (13)	Total (14)	Deductible debts (15)	Net equity (16)
Miscellaneous Corporations							
Inactive corporations	$ 47,246	$ 4,570	$ 17,102	$ 48,237	$ 65,336	$ 15,736	$ 34,672
Unclassified	219	71	12,728	2,159	14,888	2,327	14,207
Public Service Corporations							
Public Service companies*	2,108	1,988	11,756	3,246	15,000	576	13,923
Recreation and Amusement Corporations							
Film distributors and producers	754	27	135	140	275	....	483
Theatres	55	23	1,844	80	1,925	50	5,885
Other recreation	51	51	1,183	209	1,392	596	2,084
Service Corporations							
Advertising Companies	95	4	139	107	245	162	1,618
Eating establishments	18,304	452	5,357	1,070	6,430	1,736	15,050
Co-ops	....	....	679	41	720	....	831
Engineering and management services	5,802	4,603	1,124	2,001	3,125	1,115	6,127
Hotels and inns	1,185	723	10,032	1,083	11,115	17,307	9,844
Laundry, dry cleaning, etc.	1,982	110	2,851	1,153	4,005	....	21,923
Professional service	....	....	....	....	....	....	60
Real estate and rental	45,528	16,893	102,663	11,654	114,312	214,149	108,870
Transportation (Excludes franchise utilities) - U-drive-it, taxi, etc.	60,299	54,363	5,101	722	5,824	293	22,547
Warehousing and storage	....	....	1,729	254	1,983	543	1,295
Other service corporations	97,024	1,649	51,386	8,440	59,817	10,998	131,073

TABLE 21. — Continued

Type of Business	Number of returns (1)	Net tax due (2)	Bank deposit tax credit (3)	Capital stock, surplus, undivided profits (4)	Capital stock deficit reported (5)	Debts to affiliates (6)	Less loans to affiliates (7)	Net total of capital stock, etc. from columns 4,5,6,7	
								Total (8)	N. C. portions (9)
Trade Corporations (Includes out-of-state manufacturers who only sell in North Carolina)									
Automotive Group									
Gas and oil refiners, selling	22	$ 732,856	$ 11	$ 36,654,387	$	$ 2,845,717	$ 89,373	$ 39,410,731	$ 494,083
Gas and oil retailers	29	12,285	6	110,896	35	4,045	1,694	113,212	7,072
Gas and oil wholesalers and distributors	17	26,097	....	1,469,940	103	74,080	303	1,543,614	15,599
Motor vehicle dealers and distributors	40	46,839	3	65,082	7	7,447	59	72,470	14,015
Motor vehicle manufacturers' branch sales and subsidiary selling corporations	9	162,441	2	17,768,017	....	85,261	1,194,348	16,658,930	109,240
Motor vehicle tires and accessories and services	79	103,792	3	3,939,543	548	97,763	192,833	3,844,184	62,463
Beverage, Food, and Drug Group									
Beverage distributors	48	96,683	1	2,776,502	1,243	174,589	26,502	2,923,346	62,952
Chain stores, drug and grocery	28	160,522	18	1,310,280	5	55,764	19,721	1,346,323	91,679
Manufacturers' branch sales and subsidiary selling corporations	170	187,175	3	8,542,488	220	376,128	120,526	8,798,090	109,031
Other retailers, drug and grocery	3	472	....	166	32	....	....	166	69
Wholesalers and jobbers, drug and grocery	56	29,162	1	824,686	....	46,919	5,514	866,091	19,189
Equipment and Supplies Group									
Building materials and supplies	144	169,061	2	8,220,567	874	126,431	2,888	8,344,153	95,176
Business and office equipment and supplies	123	348,029	3	13,539,329	23,724	206,262	54,804	13,692,885	229,232
Electrical, heating and plumbing equipment and supplies	136	148,403	3	7,655,645	87,822	667,497	23,193	8,212,127	82,810
Industrial equipment and supplies	239	504,586	3	17,418,585	3,949	779,748	39,699	18,158,374	297,712
Other equipment and supplies - agriculture, construction, etc.	210	150,985	3	9,404,854	51,653	317,611	49,557	9,632,908	93,176

Type of Business	Net deficit of capital stock, etc. from columns 4,5,6,7		Assessed value of property in N. C.			Investment in tangible property in N. C.	
	Total (10)	N. C. portion (11)	Tangible (12)	Intangible (13)	Total (14)	Deductible debts (15)	Net equity (16)
Trade Corporations (Includes out-of-state manufacturers who only sell in North Carolina)							
Automotive Group							
Gas and oil refiners, selling	$	$	$ 78,761	$ 49,039	$ 127,801	$ 1,107	$ 182,720
Gas and oil retailers	....	....	1,264	662	1,926	1,209	7,227
Gas and oil wholesalers and distributors	....	....	3,994	588	4,582	....	12,859
Motor vehicle dealers and distributors	7	7	10,692	5,455	16,148	2,139	31,747
Motor vehicle manufacturers' branch sales and subsidiary selling corporations	....	....	9,388	4,409	13,801	....	18,265
Motor vehicle tires and accessories and services	259	85	15,710	8,104	23,812	415	55,127
Beverage, Food, and Drug Group							
Beverage distributors	....	....	14,931	10,344	25,274	....	38,719
Chain stores, drug and grocery	5	....	31,686	18,296	49,979	570	114,804
Manufacturers' branch sales and subsidiary selling corporations	220	2	13,881	7,149	21,027	....	56,682
Other retailers, drug and grocery	32	32	259	7	266	280	52
Wholesalers and jobbers, drug and grocery	....	....	3,329	1,005	4,335	....	9,843
Equipment and Supplies Group							
Building materials and supplies	917	314	20,945	7,274	28,217	843	72,314
Business and office equipment and supplies	25,822	263	104,489	16,383	120,872	357	145,337
Electrical, heating and plumbing equipment and supplies	....	....	19,096	5,623	24,723	528	66,188
Industrial equipment and supplies	3,689	99	60,575	15,630	76,201	8,058	198,049
Other equipment and supplies - agriculture, construction, etc.	11,653	359	11,748	7,902	19,651	1,789	47,218

TABLE 21. — Continued

Type of business	Number of returns (1)	Net tax due (2)	Bank deposit tax credit (3)	Capital stock, surplus, undivided profits (4)	Capital stock deficit reported (5)	Debts to affiliates (6)	Less loans to affiliates (7)	Net total of capital stock, etc. from columns 4,5,6,7	
								Total (8)	N. C. portion (9)
General Merchandise Group									
Chain stores	264	$ 320,437	$ 7	$ 4,593,727	$ 53,142	$ 89,829	$ 42,612	$ 4,652,085	$ 147,803
Household furniture and furnishings	8	4,093	....	34,697	47	221	515	34,356	2,711
Manufacturers' branch sales and subsidiary selling corporations except textile products	46	40,080	....	3,825,709	1,950	22,628	2,548	3,845,758	26,181
Other retailers	33	28,154	1	783,566	1	68,102	109,708	741,959	15,804
Wholesalers and jobbers	84	56,400	2	890,921	9,248	31,415	40,630	881,511	25,290
Unclassified Group									
Bulk commodity distributors - feed, fertilizer, fuel oil, coal, ice, etc.	44	42,700	....	794,371	....	115,713	6,847	903,237	26,076
Commodity brokers, dealers, and commission firms	44	17,995	....	825,783	56	34,070	65	859,791	10,352
Publishing company sales	23	10,935	....	784,437	1,922	15,740	8,762	789,493	7,256
Textile-selling agents, manufacturers' representatives, manufacturers' branch sales and subsidiary selling corporations	58	83,711	1	643,609	222	120,346	15,029	749,087	51,281
Tobacco dealers and warehouses	13	81,396	1	94,132	....	1,358	....	95,490	30,135
All other trade corporations	67	54,293	....	549,522	1,862	44,695	21,599	571,184	23,183
Total	6,770	$ 15,795,207	$ 269	$ 239,552,349	$ 842,517	$ 11,924,257	$ 3,711,792	$ 247,410,264	$ 8,501,697

*Includes only utility corporations paying on the basis of capital under G. S. 105-122.
See Table 15 for collections from these utilities filing under separate sections of the franchise tax law.

Type of business	Net deficit of capital stock, etc. from columns 4,5,6,7		Assessed value of property in N. C.			Investment in tangible property in N. C.	
	Total (10)	N. C. portion (11)	Tangible (12)	Intangible (13)	Total (14)	Deductible debts (15)	Net equity (16)
General Merchandise Group							
Chain stores	$ 64,283	$ 3,276	$ 53,164	$ 19,507	$ 72,670	$ 735	$ 194,485
Household furniture and furnishings	....	....	670	148	818	108	2,473
Manufacturers' branch sales and subsidiary selling corporations except textile products	1,919	24	1,508	327	1,831	....	5,236
Other retailers	....	....	6,380	1,467	7,846	9,967	17,690
Wholesalers and jobbers	9,053	363	6,753	8,743	15,498	313	29,137
Unclassified Group							
Bulk commodity distributors - feed, fertilizer, fuel oil, coal, ice, etc.	....	....	3,574	3,047	6,621	12	18,105
Commodity brokers, dealers and commission firms	59	23	780	257	1,036	32	9,133
Publishing company sales	....	....	60	9	69	....	436
Textile-selling agents, manufacturers' representatives, manufacturers' branch sales and subsidiary selling corporations	383	102	4,709	1,348	6,057	7	14,475
Tobacco dealers and warehouses	....	....	5,680	660	6,339	61	51,067
All other trade corporations	428	86	2,841	1,325	4,167	890	31,321
Total	$ 487,967	$ 133,110	$ 3,039,842	$ 839,208	$ 3,879,019	$ 802,776	$ 7,715,108

THE INCOME TAX

Over one billion dollars was collected from the individual and corporation income taxes in fiscal year 1977-78. Individuals accounted for 79 percent and corporations 21 percent of these record-breaking collections. Payments of both corporation and individual income taxes rose at a more moderate rate in fiscal year 1977-78 than in 1976-77. Individuals gained 8 1/2 percent compared to about 12 1/2 percent for corporations.

During each of the past two fiscal years collections from individuals and corporations increased substantially. Corporations showed a slightly larger percentage gain in fiscal year 1976-77 jumping by more than 30 percent after having declined 6 percent in fiscal year 1975-76. Collections of individual income tax rose 29 percent in fiscal year 1976-77 partly because of a change in the law which accelerated payment of withholding taxes by large employers.

While the effect of the change in withholding tax payments was clearly visible in individual income tax collections during fiscal year 1976-77, rising income and employment were more important in the growth of collections. The tax collected in the 1976-77 fiscal year reflected mainly the economic activity and employment during calendar year 1976 which was a much better year than 1975. Wages were about 7 percent higher and employment about 6 percent above 1975. Total personal income was up 11 percent in 1976 providing further evidence of the economic improvement over 1975.

Individual income tax collections in fiscal year 1976-77 totaled $782.1 millions, an increase of $177.3 millions over 1975-76. The estimated windfall from accelerating withholding tax payments amounted to $73.3 millions leaving about $104 millions in growth attributable to economic factors.

In fiscal year 1977-78 the individual income tax collections were $848.2 millions or $66 millions more than in the preceding year. These collections showed North Carolina's economy continuing to improve in 1977 following particularly good employment and wage gains in 1976. Wages continued to go up in 1977 at close to the same rate as in 1976, but growth in employment was at a somewhat lower rate, about 4 percent compared to 6 percent in 1976.

By rising to $203.4 millions, corporation income tax collections experienced a record gain in fiscal year 1976-77. The gain was almost $48 millions and brought collections from corporations over $200 millions for the first time. This strong performance indicates the profits of corporations doing business in North Carolina apparently followed closely the nationwide trend in recovering from the recession that ended early in 1975.

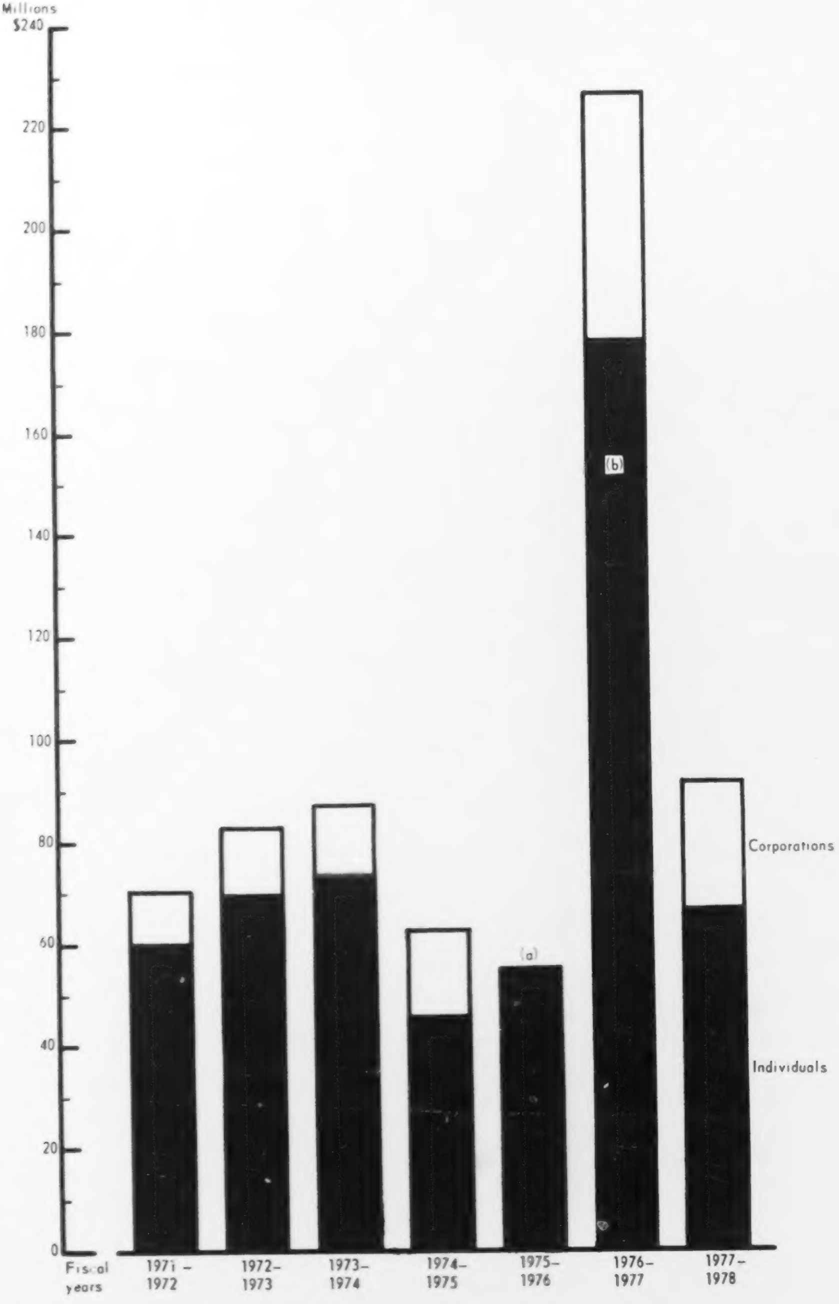
Corporation income tax collections moved to an even higher record of $228.7 millions in fiscal year 1977-78. The gain, however, was not as spectacular as in the preceding year. Percentage-wise it was only 12 percent as compared to 30 percent a year earlier; in dollars, $25 millions as compared to $48 millions. Here again the movement paralleled the national trend in corporate profits; nationally the rate of growth in corporate profits in 1977 was less than half the rate for 1976.

Table 16 provides collections data for the past five years for individuals and corporations. Individuals have accounted for between 77 and 80 percent of total collections during the five years covered by the tables. The highest percentage attributable to individuals occurred in 1975-76 when corporation income tax collections declined and individual income tax collections grew by 10 percent.

Financial Institutions. The 1973 General Assembly repealed the bank excise tax effective for income years beginning on or after January 1, 1974. In repealing the excise tax, the legislature made banks subject to the corporation income tax and franchise tax along with a new privilege license tax. The corporation income tax liabilities of banks for income year 1974 are presented in Tables 37 and 41. The privilege license taxes paid by banks for the past two fiscal years are reported in Table 10 and are levied under sec. 105-102.3.

The 1977 General Assembly enacted a law providing for the formation and operation of stock-owned savings and loan associations and made these associations subject to the corporation income and franchise taxes. This law became effective for tax years beginning on or after July 1, 1977. Prior to this law all savings and loan associations had to be organized as mutual associations. Mutuals have been subject to an excise tax and share tax applicable only to these associations, but have not paid corporation income and franchise taxes. Further discussion of the taxation of savings and loan associations appears in the section of this report covering the excise and share taxes. See page 185.

CHART 5. ANNUAL INCREASES IN NET INCOME TAX COLLECTIONS FROM INDIVIDUALS AND CORPORATIONS FOR SPECIFIED FISCAL YEARS



(a) Corporations decreased $9,788,130.

(b) Includes estimated non-recurring windfall of $73,285,000 arising from acceleration of individual income tax withholding payments by employees withholding $3,000 or more per month.

Individual Income Tax Refunds. During the past four fiscal years the number of refunds has been at a significantly lower level than in fiscal year 1973-74. The reason for the drop in refunds is the use of the combined form whereby husbands and wives file on the same form and subsequently receive one refund check instead of two. The use of the combined form was started with returns filed in fiscal year 1974-75 for the 1974 income year.

In fiscal year 1976-77 there were 1,586,000 refunds totaling $158,421,000. The average refund was $99.86. In fiscal year 1977-78 the number of refunds amounted to 1,610,000 and the total refunded was $185,668,000. The average refund was $115.30. Although the number of refunds increased in each of the two fiscal years, the number of refunds in 1977-78 was still about 15 percent below the number paid in 1973-74. On the other hand, the total amount of money refunded was 60 percent more than four years earlier.

Changes in the Law Enacted by the 1977 General Assembly. Several changes were made in the individual income tax during the first session of the 1977 General Assembly. One of the most important changes was part of the governor's energy program. This change provided for certain income tax credits designed to encourage taxpayers to adopt energy-conserving measures. One credit allows taxpayers to claim 25 percent of the cost of installing insulation, storm windows, and storm doors up to a maximum of $100 on any residential building or on each unit of a multi-dwelling unit. The other credit allows taxpayers to claim up to $1,000 credit for the installation of a solar hot water, heating or cooling system in a residence or other building. The credit is applicable per building or dwelling unit in multi-dwelling units if each unit is individually metered for electricity or natural gas or with a separate furnace for oil heat paid for by the occupant. The credit is 25 percent of the cost subject to a maximum credit of $1,000, per building or dwelling unit. Both of these credits are effective for income year beginning on or after January 1, 1977, but the credit for insulation and storm windows and doors applies for two years only, terminating December 31, 1978.

Two additional personal exemptions were passed by the 1977 General Assembly. Effective for income years beginning on or after January 1, 1977, taxpayers who are deaf can claim an additional $1,000 personal exemption. For taxpayers or dependents who have chronic irreversible renal disease requiring dialysis, an additional $1,000 personal exemption can be claimed for income years beginning on or after January 1, 1978.

The individual income tax law was amended to permit couples to determine by agreement which of the two would claim the head of household exemption of $2,000. The spouse with the larger adjusted gross income has been allowed the $2,000 exemption, but through this change the spouse with the smaller income may claim the $2,000 provided the other spouse files and claims only $1,000 personal exemption.

The provision of the law which pertained to the income requirement for filing income tax returns was amended so that an individual's income must exceed not only the basic $1,000 or $2,000 personal exemption to which he is entitled but also the additional exemptions for blindness and age if applicable, before he is required to file a return. Under the amended provision a taxpayer who is blind, or over 65, and head of household, need not file a return if his gross income is not over $3,000; prior to the change, for all heads of household a gross income over $2,000 would have necessitated filing a return. This change was made effective for income years beginning on or after January 1, 1977.

There were several other changes of limited significance which would not affect most taxpayers. A few changes had the effect of making the state income tax more similar to the federal income tax. For example, contributions to "individual retirement accounts" for spouses were made deductible similar to the federal law. Taxpayers rehabilitating certified historic structures also benefited by a change to federal practice whereby they are allowed to amortize costs over a period of sixty months in lieu of claiming depreciation.

There were also changes in the corporation income tax. The previously described tax credits for energy-conservation measures allowed to individuals were also enacted for corporations. The same limitiations and effective dates apply for corporations as for individuals.

The most important change in the corporation income tax laws was the manufacturers' inventory tax credit bill providing property tax relief in the form of credits against the corporation income tax. The primary purpose of the bill was to provide property tax relief to manufacturers who have "excessive" inventories. The inventories that qualify for tax relief are raw materials and goods in process of manufacture. By definition "excessive" inventories exist where the book value of qualifying inventories exceed 15 percent of manufacturing costs for the income year.

The extent of the tax credit is determined by the ratio of the "excessive" inventories, i.e. the portion of the book value in excess of 15 percent of manufacturing costs, to the total book value of qualifying inventories. The amount of tax credit is found by multiplying this ratio time~ the property tax levied on the qualifying inventories. For manufacturers with more than one plant in North Carolina, the tax credit may be computed separately for each plant. Where a taxpayer is entitled to a credit larger than his corporation income tax liability, he may carry forward unused tax credit for as much as five years.

It should be noted that **no** inventory tax credits may be taken for tax paid on finished goods and that fabricating processors whose cost of materials are at least 75 percent or more of their manufacturing costs may not claim the inventory tax credit. The effective date of this inventory tax credit legislation is January 1, 1980. Thus the first credits to be claimed will be taken on corporation income tax returns due to be filed March 15, 1981.

Statistical Tables. Individual income tax tables in this report are similar to tables published in prior biennial reports. Many tables are based on a sample of returns filed. The sample consisted of 10 percent of returns having not more than $15,000 net taxable income plus a complete tabulation of all returns with more than $15,000 net taxable income. To improve the data for counties having a relatively small number of returns the sample was increased to 20 percent for such counties. The additional sample of returns for the small county data published in this biennial report is not strictly comparable to prior years because of a change in procedures for processing returns. The change resulted in the additional sample returns being drawn from about 95 percent of total returns filed instead of all returns. All tables based on the sample have been appropriately footnoted and those counties for which the sample was expanded are identified in the tables.

It should be noted that for the first time data processing of the 1975 individual income tax sample involved use of an optical scanner rather than punch cards. Statistical reliability of the sample may have been affected by this change in equipment.

TABLE 22. NET COLLECTIONS FROM THE INCOME TAX FOR SPECIFIED FISCAL YEARS

Source	1973-1974		1974-1975		1975-1976		1976-1977		1977-1978	
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
Individuals	$ 504,319,052	77.2	$ 549,927,432	76.9	$ 604,792,720	79.5	$ 782,092,041[a]	79.4	$ 848,247,311	78.8
Corporations	148,748,753	22.8	165,473,944	23.1	155,685,814	20.5	203,397,684	20.6	228,693,809	21.2
Total	$ 653,067,805	100.0	$ 715,401,376	100.0	$ 760,478,534	100.0	$ 985,489,725	100.0	$ 1,076,941,120	100.0

[a] Includes estimated non-recurring windfall of $73,285,000 arising from acceleration of individual income tax withholding payments by employers withholding $3,000 or more per month.

TABLE 23. ALL CORPORATIONS: INCOME TAX DUE BY BUSINESS GROUPS FOR SPECIFIED INCOME YEARS

Business group	1970		1972		1973		1974	
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
Agricultural and extractive industry	**$ 458,490**	**0.4**	**$ 809,460**	**0.6**	**$ 1,172,148**	**0.8**	**$ 1,099,686**	**0.7**
Construction corporations	**3,195,372**	**3.1**	**4,760,268**	**3.6**	**5,531,365**	**3.6**	**5,430,666**	**3.6**
Finance corporations	**2,408,400**	**2.3**	**3,713,892**	**2.8**	**2,861,274**	**1.9**	**3,341,886**	**2.2**
Manufacturing corporations—total	**57,761,550**	**55.5**	**68,092,800**	**51.3**	**83,827,591**	**54.5**	**78,323,376**	**51.5**
Food and feed group	3,834,384	3.7	3,744,894	2.8	4,963,232	3.2	5,436,384	3.6
Forest products group	6,491,514	6.2	9,121,110	6.9	12,259,575	8.0	12,353,262	8.1
Minerals, chemicals, and metals group	6,488,910	6.2	9,679,032	7.3	12,572,262	8.2	11,934,474	7.9
Textile group	18,825,474	18.1	19,227,954	14.5	24,837,293	16.2	21,424,584	14.1
Tobacco manufacturing	14,407,218	13.8	13,767,060	10.4	14,781,033	9.6	14,145,798	9.3
Other manufacturing	7,714,050	7.4	12,552,750	9.5	14,414,196	9.4	13,028,874	8.6
Miscellaneous corporations	**379,368**	**0.4**	**629,352**	**0.5**	**691,369**	**0.4**	**938,262**	**0.6**
Public service corporations	**8,401,956**	**8.1**	**9,853,710**	**7.4**	**8,407,978**	**5.5**	**8,315,748**	**5.5**
Recreation and amusement corporations	**401,268**	**0.4**	**508,722**	**0.4**	**568,020**	**0.4**	**578,994**	**0.4**
Service corporations	**6,108,672**	**5.9**	**9,276,480**	**7.0**	**9,951,683**	**6.5**	**9,755,100**	**6.4**
Trade corporations—total	**24,908,784**	**23.9**	**34,998,756**	**26.4**	**40,744,478**	**26.5**	**44,291,832**	**29.1**
Automotive group	4,395,672	4.2	8,141,070	6.1	8,846,664	5.8	8,256,810	5.4
Beverage, food, and drug group	4,433,004	4.3	4,783,110	3.6	5,404,755	3.5	6,889,128	4.5
Equipment and supplies group	8,069,658	7.8	11,444,166	8.6	14,209,314	9.2	16,351,248	10.8
General merchandise group	5,749,164	5.5	7,551,930	5.7	7,791,970	5.1	6,684,186	4.4
Unclassified group	2,261,286	2.2	3,078,480	2.3	4,491,775	2.9	6,110,460	4.0
Total	**$104,023,860**	**100.0**	**$132,643,440**	**100.0**	**$153,755,906**	**100.0**	**$152,075,550**	**100.0**

Note: Detail may not add to totals due to rounding.

TABLE 24. INDEXES OF INCOME TAX DUE FOR ALL CORPORATIONS BY BUSINESS GROUPS FOR SPECIFIED INCOME YEARS

(Average of 1967 and 1968 equals 100)

Business groups	1970	1972	1973	1974
Agricultural and extractive industry	**96.0**	**169.5**	**245.4**	**230.2**
Construction corporations	**123.8**	**184.4**	**214.3**	**210.4**
Finance corporations	**126.9**	**195.8**	**150.8**	**176.2**
Manufacturing corporations—total	**106.9**	**126.1**	**155.2**	**145.0**
Food and feed group	138.1	134.9	178.8	195.9
Forest products group	92.0	129.3	173.7	175.1
Minerals, chemicals, and metals group	105.2	157.0	203.9	193.5
Textile group	107.0	109.3	141.1	121.7
Tobacco manufacturing	108.6	103.7	111.4	106.6
Other manufacturing	108.0	175.7	201.7	182.3
Miscellaneous corporations	**83.2**	**138.0**	**151.6**	**205.7**
Public service corporations	**66.0**	**77.4**	**66.0**	**65.3**
Recreation and amusement corporations	**133.3**	**169.0**	**188.8**	**192.4**
Service corporations	**120.9**	**183.6**	**197.0**	**193.1**
Trade corporations—total	**104.6**	**147.0**	**171.2**	**186.1**
Automotive group	84.6	156.8	170.4	159.0
Beverage, food, and drug group	135.6	146.3	165.3	210.7
Equipment and supplies group	99.6	141.3	175.4	201.8
General merchandise group	106.4	139.8	144.3	123.7
Unclassified group	122.9	167.3	244.2	332.2
Total all corporations	**102.7**	**130.9**	**151.8**	**150.1**

TABLE 25. DOMESTIC CORPORATIONS: INCOME TAX DUE BY BUSINESS GROUPS FOR SPECIFIED INCOME YEARS

Business group	1970		1972		1973		1974	
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
Agricultural and extractive industry	**$ 364,200**	**0.7**	**$ 658,614**	**1.0**	**$ 981,251**	**1.3**	**$ 820,206**	**1.1**
Construction corporations	**2,580,228**	**5.1**	**3,999,060**	**5.8**	**4,628,161**	**6.2**	**4,553,706**	**5.9**
Finance corporations	**1,840,560**	**3.6**	**2,771,832**	**4.0**	**2,132,389**	**2.9**	**1,809,840**	**2.4**
Manufacturing corporations—total	**22,938,810**	**45.3**	**27,783,114**	**40.3**	**29,733,489**	**39.8**	**30,656,814**	**40.0**
Food and feed group	2,315,952	4.6	2,296,824	3.3	2,964,353	4.0	3,493,206	4.6
Forest products group	4,145,046	8.2	5,545,008	8.0	5,955,379	8.0	5,678,166	7.4
Minerals, chemicals, and metals group	2,026,356	4.0	3,911,148	5.7	4,710,238	6.3	5,356,794	7.0
Textile group	10,881,378	21.5	10,982,952	15.9	10,888,393	14.6	10,742,370	14.0
Tobacco manufacturing	345,378	0.7	294,096	0.4	207,573	0.3	176,136	0.2
Other manufacturing	3,224,700	6.4	4,753,086	6.9	5,007,553	6.7	5,210,142	6.8
Miscellaneous corporations	**257,046**	**0.5**	**458,070**	**0.7**	**559,949**	**0.7**	**726,084**	**1.0**
Public service corporations	**3,788,046**	**7.5**	**5,026,050**	**7.3**	**4,057,430**	**5.4**	**3,743,142**	**4.9**
Recreation and amusement corporations	**334,782**	**0.7**	**401,778**	**0.6**	**459,156**	**0.6**	**460,905**	**0.6**
Service corporations	**5,067,186**	**10.0**	**7,627,926**	**11.1**	**8,125,958**	**10.9**	**7,679,100**	**10.0**
Trade corporations—total	**13,462,896**	**26.6**	**20,167,128**	**29.3**	**24,030,952**	**32.2**	**26,261,292**	**34.2**
Automotive group	2,386,350	4.7	4,082,736	5.9	4,860,078	6.5	4,826,652	6.3
Beverage, food, and drug group	2,233,326	4.4	3,008,700	4.4	3,185,535	4.3	3,984,492	5.2
Equipment and supplies group	3,427,188	6.8	5,776,014	8.4	7,382,731	9.9	7,915,194	10.3
General merchandise group	3,766,818	7.4	5,045,748	7.3	5,381,890	7.2	5,255,742	6.9
Unclassified group	1,649,214	3.3	2,253,930	3.3	3,220,718	4.3	4,279,212	5.6
Total	**$ 50,633,754**	**100.0**	**$ 68,893,572**	**100.0**	**$ 74,708,735**	**100.0**	**$ 76,711,092**	**100.0**

Note: Detail may not add to totals due to rounding.

TABLE 26. FOREIGN CORPORATIONS: INCOME TAX DUE BY BUSINESS GROUPS FOR SPECIFIED INCOME YEARS

Business group	1970		1972		1973		1974	
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
Agricultural and extractive industry	**$ 94,290**	**0.2**	**$ 150,846**	**0.2**	**$ 190,897**	**0.2**	**$ 279,480**	**0.4**
Construction corporations	**615,144**	**1.2**	**761,208**	**1.2**	**903,204**	**1.1**	**876,960**	**1.2**
Finance corporations	**567,840**	**1.1**	**942,060**	**1.5**	**728,885**	**0.9**	**1,532,046**	**2.0**
Manufacturing corporations—total	**34,822,740**	**65.2**	**40,309,686**	**63.2**	**54,094,102**	**68.4**	**47,666,562**	**63.3**
Food and feed group	1,518,432	2.8	1,448,070	2.3	1,998,879	2.5	1,943,178	2.6
Forest products group	2,346,468	4.4	3,576,102	5.6	6,304,196	8.0	6,675,096	8.9
Minerals, chemicals, and metals group	4,462,554	8.4	5,767,884	9.0	7,862,024	9.9	6,577,680	8.7
Textile group	7,944,096	14.9	8,245,002	12.9	13,948,900	17.6	10,682,214	14.2
Tobacco manufacturing	14,061,840	26.3	13,472,964	21.1	14,573,460	18.4	13,969,662	18.5
Other manufacturing	4,489,350	8.4	7,799,664	12.2	9,406,643	11.9	7,818,732	10.4
Miscellaneous corporations	**122,322**	**0.2**	**171,282**	**0.3**	**131,420**	**0.2**	**212,178**	**0.3**
Public service corporations	**4,613,910**	**8.6**	**4,827,660**	**7.6**	**4,350,548**	**5.5**	**4,572,606**	**6.1**
Recreation and amusement corporations	**66,486**	**0.1**	**106,944**	**0.2**	**108,864**	**0.1**	**118,086**	**0.2**
Service corporations	**1,041,486**	**2.0**	**1,648,554**	**2.6**	**1,825,725**	**2.3**	**2,076,000**	**2.8**
Trade corporations—total	**11,445,888**	**21.4**	**14,831,628**	**23.3**	**16,713,526**	**21.1**	**18,030,540**	**23.9**
Automotive group	2,009,322	3.8	4,058,334	6.4	3,986,586	5.0	3,430,158	4.6
Beverage, food and drug group	2,199,678	4.1	1,774,410	2.8	2,219,220	2.8	2,904,636	3.9
Equipment and supplies group	4,642,470	8.7	5,668,152	8.9	6,826,583	8.6	8,436,054	11.2
General merchandise group	1,982,346	3.7	2,506,182	3.9	2,410,080	3.0	1,428,444	1.9
Unclassified group	612,072	1.1	824,550	1.3	1,271,057	1.6	1,831,248	2.4
Total	**$ 53,390,106**	**100.0**	**$ 63,749,868**	**100.0**	**$ 79,047,171**	**100.0**	**$ 75,364,458**	**100.0**

Note: Detail may not add to totals due to rounding.

TABLE 27. INCOME TAX, 1975: INDIVIDUAL RETURNS BY SIZE OF NET TAXABLE INCOME

(Analysis of all returns for income year 1975)

(Data based on sample. See footnote.)

Size of taxable income	Number of returns (1)	Number of dependents (2)	Number of dependents in school (3)	Number of returns filed by persons 65 and over (4)	Adjusted gross income (5)	Personal deductions** (6)	Personal exemptions (7)	Net taxable income (8)	Tax due (after foreign tax credit*) (9)
None	394,770	210,760	8,230	65,330	$ 602,504,850[a]	$ 181,196,410	$ 756,261,620	$ …………	$ …………
$ 1- $ 2,000	579,630	311,980	10,830	31,690	1,853,249,150	284,909,080	1,011,514,610	556,829,330	16,653,420
2,001- 4,000	536,230	328,760	12,050	14,830	3,029,635,720	401,366,450	1,022,529,080	1,605,741,770	53,316,881
4,001- 6,000	411,600	263,740	12,340	8,190	3,219,363,250	370,664,860	817,940,310	2,030,758,270	76,509,544
6,001- 10,000	411,750	338,630	22,910	8,380	4,582,253,940	491,384,270	926,219,850	3,164,650,570	139,602,304
10,001- 15,000	152,720	158,100	17,360	4,650	2,477,609,740	268,713,620	391,300,510	1,817,594,870	93,121,231
15,001- 25,000	57,928	73,146	12,676	3,553	1,417,738,818	172,294,826	166,404,318	1,079,039,632	62,520,150
25,001- 50,000	24,176	34,119	8,086	2,473	1,018,477,172	129,581,809	74,858,973	814,036,273	51,427,793
50,001- 100,000	6,917	11,045	2,863	836	552,427,439	70,243,660	22,755,121	459,428,662	30,470,135
100,001- 200,000	1,202	1,634	494	219	181,173,749	22,551,536	3,826,096	154,796,092	10,441,406
200,001- or more	228	279	80	51	80,326,853	9,051,445	691,504	70,583,892	4,824,879
Total	2,577,151	1,732,193	107,919	140,202	$ 19,014,760,681	$ 2,401,957,966	$ 5,194,301,992	$ 11,753,459,361	$ 538,887,744

Size of taxable income	Foreign tax credit* (10)	Net capital gain (loss) (11)	Dividends received (12)	Dividends deducted (13)	Medical expense deducted (14)	Child care deducted (15)	Number blind (16)	Number of dependents with IQ under forty (17)	Number claiming standard deductions (18)	Number claiming prorated exemptions (19)
None	$	$ (12,705,140)	$ 50,509,450	$ 30,744,970	$ 37,555,660	$ 1,896,560	870	770	249,740	4,230
$ 1- $ 2,000	51,460	10,893,140	30,788,540	13,590,820	36,509,350	6,786,550	520	660	377,470	32,090
2,001- 4,000	188,190	15,041,520	24,513,590	10,244,500	40,023,720	10,421,830	410	550	320,920	13,110
4,001- 6,000	332,370	13,790,330	21,837,420	9,322,260	30,443,130	8,695,620	140	390	212,400	6,790
6,001- 10,000	866,730	27,804,120	37,335,500	16,062,880	31,934,400	5,458,300	150	560	162,340	6,280
10,001- 15,000	512,010	33,624,110	34,283,100	13,470,920	11,835,070	435,910	40	240	41,300	2,690
15,001- 25,000	268,464	40,415,471	47,413,717	21,764,844	4,729,160	7,249	36	138	7,955	1,278
25,001- 50,000	236,026	52,573,916	55,258,789	26,676,024	2,121,965	3,117	24	80	1,581	432
50,001- 100,000	168,131	40,893,458	38,694,585	19,430,052	503,186	....	7	22	191	91
100,001- 200,000	129,880	29,404,448	18,499,337	8,125,289	144,485	....	1	4	23	17
200,001 or more	65,833	26,299,794	9,490,661	3,167,310	32,898	....	....	1	3	5
Total	$ 2,819,094	$ 278,035,167	$ 368,624,689	$ 172,599,869	$ 195,833,024	$ 33,705,136	2,198	3,415	1,373,923	67,013

Note: Data for non-taxable returns and returns with not more than $15,000 net taxable income were estimated from a 10 percent sample. Data for other brackets were tabulated from all returns filed.

[a] Adjusted gross losses reported on non-taxable returns amounted to $105,068,840. Adjusted gross losses have not been subtracted from adjusted gross income.

*Credit for income taxes paid to another state on income also subject to income tax in North Carolina.

**"Dividends deducted", "medical expense deducted" and "child care deducted" are included.

TABLE 28. INCOME TAX, 1975: INDIVIDUAL RETURNS BY MARITAL STATUS

(Analysis of returns for income year 1975)

(Data based on sample. See footnote.)

Marital status	Number of returns (1)	Number of dependents (2)	Number of dependents in school (3)	Number of returns filed by persons 65 or over (4)	Adjusted gross		Personal deductions* (7)	Personal exemptions (8)	Net taxable income (9)
					Income (5)	Loss (6)			
Married man living with wife and claiming $2,000 exemption	983,998	1,350,758	88,783	55,808	$ 11,126,145,522	$ 43,326,480	$ 1,514,219,500	$ 2,839,202,599	$ 6,866,121,526
Married woman living with husband and claiming $1,000 exemption	631,810	14,492	588	19,577	2,978,613,368	8,156,870	301,654,765	656,424,575	2,080,374,931
Married man living with wife and claiming $1,000 exemption	85,432	2,059	81	11,850	276,845,457	25,169,900	42,885,999	97,137,508	162,532,005
Married woman living with husband and claiming $2,000 exemption	122,075	111,292	6,853	5,197	807,581,184	1,323,730	111,492,356	316,980,787	397,449,247
Widow or widower having child or children under 18 years of age	15,771	28,404	3,559	492	105,682,002	162,640	14,243,449	51,105,568	46,140,526
Head of family with dependents in household	115,739	202,675	7,828	1,095	799,111,351	4,809,530	93,241,915	356,433,938	374,676,723
Head of "household" with no dependents in household	209,388	....	....	36,351	1,459,708,446	9,271,330	178,854,474	451,222,258	867,914,117
Others not elsewhere classified	405,479	22,513	227	9,832	1,428,634,481	3,041,120	138,846,767	422,491,359	913,750,990
Non-residents - no exemptions claimed	881	....	....	....	190,593	3,797,940	200	....	190,593
Fiduciary	6,578	....	....	....	32,248,277	6,009,300	6,518,541	3,303,400	24,308,703
Total	2,577,151	1,732,193	107,919	140,202	$ 19,014,760,681	$ 105,068,840	$ 2,401,957,966	$ 5,194,301,992	$ 11,753,459,361

Marital status	Tax due (after foreign tax credit**) (10)	Foreign tax credit** (11)	Net capital gain (loss) (12)	Dividends received (13)	Dividends deducted (14)	Medical expense deducted (15)	Child care deducted (16)	Number claiming standard deductions (17)	Number claiming prorated exemptions (18)
Married man living with wife and claiming $2,000 exemption	$ 340,247,646	$ 2,096,522	$ 175,704,716	$ 191,530,062	$ 101,503,286	$ 110,992,448	$ 25,296,312	411,773	67,013
Married woman living with husband and claiming $1,000 exemption	83,031,920	203,974	29,192,074	57,367,749	21,214,539	29,518,527	....	255,339	8,057
Married man living with wife and claiming $1,000 exemption	6,168,651	28,124	2,043,101	5,745,429	2,907,968	5,652,619	....	40,696	2,159
Married woman living with husband and claiming $2,000 exemption	16,338,446	68,734	16,967,764	12,342,117	4,603,311	13,845,867	3,437,210	66,278	3,476
Widow or widower having child or children under 18 years of age	2,001,992	8,835	2,177,407	2,141,163	583,546	1,587,706	257,770	10,265	151
Head of family with dependents in household	15,787,632	52,216	3,269,755	6,117,581	2,457,230	5,500,335	4,713,844	83,605	2,036
Head of "household" with no dependents in household	38,513,673	171,684	37,873,440	65,404,588	25,363,779	16,743,160	....	146,438	4,237
Others not elsewhere classified	35,485,254	188,901	10,818,480	21,457,461	7,447,669	11,992,362	....	359,529	12,009
Non-residents - no exemptions claimed	6,539	....	(11,570)	....	....	....	....	....	881
Fiduciary	1,305,991	104	....	6,518,541	6,518,541	....	....	....	....
Total	$ 538,887,744	$ 2,189,094	$ 278,035,167	$ 368,624,689	$ 172,599,869	$ 195,833,024	$ 33,705,136	1,373,923	67,013

Note: Data for non-taxable returns and returns with not more than $15,000 net taxable income were estimated from a 10 percent sample. Data for other brackets were tabulated from all returns filed.

*"Dividends deducted", "medical expense deducted" and "child care deducted" are included.

**Credit for income taxes paid to another state on income also subject to income tax in North Carolina.

TABLE 29. INCOME TAX, 1975: INDIVIDUAL

(Analysis of all returns

(Data based on sample.

Business or occupations	Number of returns (1)	Number of dependents (2)	Number of dependents in school (3)	Tax due (after foreign tax credit)* (4)	Medical expense deducted (5)
Agriculture and Extractive Industry					
Farming (dairy, poultry, truck, etc.)	66,853	50,835	4,355	$ 14,149,242	$ 8,165,457
Fishing	1,756	1,370	34	297,967	129,500
Lumbermen and sawmill operators	5,969	7,328	270	1,049,872	551,534
Mining and quarrying	3,151	3,705	111	841,443	117,701
Other extractive	111	77	3	32,467	9,839
Construction (including shipbuilding)					
Contractors and officials	6,353	8,938	816	5,464,391	1,089,591
Draftsmen	934	701	32	253,352	74,539
Mechanics, carpenters, electricians, masons, painters, plasterers, plumbers, etc.	49,372	56,063	1,659	7,914,651	4,957,015
Operators-steamshovel, dredges, planers, tractors, hoisting, etc.	3,160	3,838	116	597,231	255,759
Other construction employees	61,010	63,755	1,757	10,701,809	3,902,327
Finance					
Banks, trust companies, and building & loan associations, etc.	28,385	12,621	1,027	7,730,066	2,060,394
Brokers and dealers (securities)	1,227	934	168	717,284	168,618
Credit, collection, and business service	1,623	853	29	353,723	125,434
Fiduciaries	6,578	....	....	1,305,991	....
Finance and mortgage companies	5,848	3,661	313	1,583,937	413,605
Insurance agencies and agents	15,491	14,331	1,744	5,181,086	2,363,228
Insurance companies	12,809	7,398	891	3,891,023	1,022,041
Pawnbrokers, personal loan, and other finance companies	382	143	17	128,602	70,178
Government Service					
Federal-military	22,160	20,176	928	4,135,702	424,874
Federal-officials and employees	31,620	30,839	3,303	11,385,140	2,358,287
Federal-postal employees	11,685	13,086	1,630	5,419,614	913,338
Local-officials and employees	107,835	70,512	4,531	18,449,391	7,747,859
State-officials and employees (except teachers)	84,171	52,919	4,489	18,820,493	5,571,180
Manufacturing (excludes salesmen)					
Food and kindred products manufacturing, processing and packing	34,539	33,092	1,274	7,506,471	2,210,904
Furniture manufacturing	68,872	56,298	1,859	10,674,014	4,096,110
Newspaper publishers and employees	5,473	3,718	352	1,494,145	404,761
Printers, publishers, engravers, and employees	7,885	5,486	409	1,865,254	661,768
Textile manufacturing	352,597	237,194	9,169	59,396,700	16,840,092
Tobacco manufacturing	26,356	26,116	1,623	9,146,366	1,618,973
Other manufacturing	204,447	206,887	11,136	58,424,069	10,089,874

RETURNS BY BUSINESS OR OCCUPATION
for income year 1975)
See footnote.)

Child care deducted (6)	Dividends received (7)	Adjusted gross		Personal deductions** (10)	Personal exemptions (11)	Net taxable income*** (12)
		Income (8)	Loss (9)			
$ 288,490	$ 11,424,127	$ 458,888,691	$ 21,584,190	$ 51,554,070	$ 159,383,568	$ 277,487,448
10,200	227,449	10,983,717	14,730	1,162,362	3,964,400	6,283,343
31,020	1,241,216	41,623,361	506,140	5,721,744	14,962,361	22,338,874
37,520	303,974	29,134,787	....	2,920,357	7,803,166	18,524,586
....	71,615	1,037,118	....	114,582	241,000	692,877
60,590	7,127,927	129,984,494	2,356,490	21,298,875	18,125,652	91,969,270
16,130	88,363	8,894,241	....	1,109,808	1,947,690	5,853,464
919,140	1,197,809	349,031,129	1,453,790	42,918,940	122,421,990	190,688,625
48,960	21,198	25,410,599	27,350	2,714,715	8,159,354	14,711,001
830,170	1,701,959	432,253,627	232,690	46,990,775	137,140,264	253,411,900
462,960	3,854,633	252,736,903	94,370	35,340,020	48,759,862	169,155,214
28,120	1,435,405	18,956,567	688,910	3,618,431	2,675,069	12,929,532
57,180	203,579	12,735,451	29,340	1,720,004	2,855,663	8,209,604
....	6,518,541	32,248,277	6,009,300	6,518,541	3,303,400	24,308,703
266,530	463,209	52,926,019	51,880	7,139,953	11,376,709	34,589,326
514,740	3,862,669	165,773,116	754,870	29,942,154	36,097,932	101,918,191
214,190	1,401,573	123,734,704	14,350	16,569,480	24,066,981	83,332,497
....	33,048	3,634,173	....	466,452	660,100	2,551,302
250,280	503,034	165,870,923	964,580	19,325,803	47,964,387	99,130,233
435,110	1,300,705	348,222,702	84,650	39,881,566	72,819,177	236,573,623
196,510	266,954	157,702,072	....	17,670,100	30,506,391	109,702,023
2,256,340	3,464,945	730,369,936	101,850	87,490,111	212,367,489	438,618,555
1,510,533	2,832,590	661,666,912	192,980	73,135,160	165,996,002	426,476,793
589,641	5,012,822	276,447,211	205,600	33,874,137	78,280,425	166,783,592
801,720	4,034,599	461,373,894	33,110	53,751,452	148,759,823	262,290,204
95,460	1,257,063	49,735,829	15,830	6,457,907	11,356,420	32,095,638
228,900	968,997	64,725,137	661,910	8,402,889	16,007,819	41,191,640
3,228,850	16,431,895	2,359,808,730	665,920	255,390,707	689,561,377	1,434,223,650
526,300	3,393,331	280,036,392	168,250	30,002,706	62,226,130	189,363,994
3,583,360	18,355,720	1,947,302,245	698,260	220,758,600	473,818,824	1,260,183,593

TABLE 29.

Business or occupations	Number of returns (1)	Number of dependents (2)	Number of dependents in school (3)	Tax due (after foreign tax credit)* (4)	Medical expense deducted (5)
Miscellaneous					
Clerical-bookkeeping, cashiers, stenographers, typists, etc., not elsewhere classified	15,136	2,523	243	$ 2,254,860	$ 940,630
Inactive and retired	139,452	12,430	1,967	16,202,816	32,291,163
Managers and executives not otherwise classified	908	896	143	505,053	97,971
Miscellaneous business	2,256	2,204	76	486,721	116,425
Unclassified	446,295	203,910	9,570	47,664,559	22,660,611
Professions					
Accountants	2,905	3,251	343	2,153,770	414,128
Architects	914	1,071	166	733,515	96,122
Attorneys	3,724	4,814	673	4,992,381	778,452
Clergymen and religious workers	9,950	10,884	1,264	989,637	2,170,818
Doctors-physicians, surgeons, specialists	5,678	9,945	1,969	13,821,267	364,645
Doctors, other-dentists, etc.	1,683	2,566	493	3,116,102	134,701
Engineers (professional only)	2,311	2,845	449	1,567,804	348,559
Nurses, pharmacists, and medical technicians	17,382	5,929	494	4,061,474	1,174,841
Professions, miscellaneous-librarians, musicians, social service, veterinary, etc.	3,899	2,626	353	1,945,732	489,399
Teachers-independent colleges and universities and community colleges	4,546	4,161	602	2,370,118	544,527
Teachers-private schools other than colleges and universities	4,193	1,462	182	766,752	310,391
Teachers-state colleges and universities	5,845	6,614	986	4,172,889	655,049
Teachers, superintendents, principals-public schools	60,242	29,608	4,414	20,007,523	4,303,233
Public Utilities and Services					
Air transportation	4,278	4,543	326	2,021,937	229,148
Bus, taxi and trucking company employees	34,670	43,619	1,789	10,399,858	2,841,516
Bus, taxi, and trucking operators and officials	3,914	4,186	277	1,057,699	405,189
Gas, electric, water, and sewerage	16,897	16,908	1,166	6,409,243	1,117,156
Radio and television broadcasting companies	3,458	2,526	282	1,065,648	361,843
Railroads and express companies	7,090	8,533	703	2,933,949	418,728
Telegraph and telephone companies	19,093	15,849	1,121	6,884,076	877,013
Water transportation	468	545	27	262,968	30,484
Recreation and Amusement					
Athletics-promoters, coaches, professional athletes, etc.	553	464	28	215,571	25,173
Clubs, lodges, and resorts	4,552	2,904	193	602,571	352,992
Pool halls, bowling alleys, dance halls and other places of amusement	2,423	1,185	142	342,706	148,917
Theatrical enterprises	2,285	1,051	103	438,754	136,143

—Continued

Child care deducted (6)	Dividends received (7)	Adjusted gross		Personal deductions** (10)	Personal exemptions (11)	Net taxable income*** (12)
		Income (8)	Loss (9)			
$ 284,050	$ 885,561	$ 87,148,188	$ 268,450	$ 8,907,016	$ 20,602,210	$ 58,087,509
4,810	143,757,355	680,037,264	10,054,710	160,715,178	262,878,572	325,888,353
4,620	162,687	13,372,240	....	1,765,554	2,189,999	9,460,847
11,010	1,513,843	18,123,421	281,400	3,227,194	5,375,520	9,986,139
4,646,440	20,317,090	2,097,227,270	6,778,630	259,187,404	766,425,544	1,152,734,234
89,930	646,735	55,279,048	18,570	8,652,156	7,511,394	39,258,984
24,500	258,664	17,465,884	145,590	2,528,721	2,441,990	12,797,275
17,950	3,443,162	109,165,622	699,870	17,802,631	10,625,748	81,150,750
90,060	688,321	63,179,187	448,000	14,448,259	25,070,090	25,358,813
42,110	5,906,104	265,090,520	929,040	33,968,512	17,669,782	213,813,947
2,190	1,209,657	62,881,960	144,770	8,391,825	5,205,915	49,383,768
22,180	1,188,666	40,769,488	77,950	5,918,511	6,100,344	28,858,873
289,820	594,579	135,912,907	7,490	13,552,916	27,807,602	94,854,608
91,730	1,577,635	49,142,819	1,314,770	6,549,398	8,207,189	35,088,400
66,240	1,172,923	64,614,444	211,920	8,431,462	10,731,812	45,713,334
31,150	574,639	27,747,824	....	3,406,426	6,556,990	17,945,869
83,598	1,160,570	103,824,815	40,130	13,091,086	14,848,013	75,979,897
1,317,010	2,364,246	613,651,533	284,320	67,565,208	108,625,223	438,474,522
72,030	236,797	56,996,321	77,720	6,848,084	10,240,266	40,021,351
822,460	623,666	354,634,704	1,067,140	40,846,624	89,553,248	225,932,734
77,560	1,531,986	32,673,164	3,009,990	5,430,011	9,642,441	19,550,235
442,179	937,377	197,487,140	....	21,982,514	40,748,350	134,889,024
71,350	599,924	33,445,756	106,450	4,628,658	7,193,227	21,956,663
174,120	267,460	89,005,648	16,820	9,730,900	19,223,509	60,167,721
456,120	1,172,383	212,683,334	46,220	24,085,420	41,308,976	147,414,182
....	58,022	6,972,499	....	642,425	1,197,200	5,142,576
23,530	61,539	5,640,525	325,230	571,415	1,051,675	4,080,356
47,310	106,939	26,446,939	104,290	3,166,589	8,877,216	14,795,130
33,190	150,407	13,407,157	87,480	1,778,352	4,443,492	7,576,113
7,200	392,874	14,828,172	8,040	1,915,069	4,062,244	9,141,438

TABLE 29.

Business or occupation	Number of returns (1)	Number of dependents (2)	Number of dependents in school (3)	Tax due (after foreign tax credits)* (4)	Medical expense deducted (5)
Service Businesses and Occupations					
Advertising	1,220	863	66	$ 473,697	$ 146,964
Barber shops, beauty shops, etc.	15,870	5,169	267	1,407,920	1,372,398
Dry cleaners and laundries	8,694	4,804	353	981,628	571,168
Funeral service	1,853	1,467	171	732,348	365,739
Hotels, tourist homes, motels, boarding houses, etc.	10,652	5,247	210	1,084,532	431,439
Photographers and photo finishers	2,237	1,057	97	584,616	143,114
Real estate companies (including rentals)	31,245	12,927	1,626	6,306,938	5,437,748
Repairmen-automobile, shoe, bicycle, watch, etc.	27,208	27,832	991	4,644,283	2,773,191
Restaurants, cafes, etc.	44,943	18,856	883	3,797,895	1,786,985
Other services	85,474	48,692	2,798	13,520,200	5,816,595
Trade					
Auto and accessory dealers	27,430	23,381	1,771	8,167,746	2,857,826
Auto service stations	11,981	9,780	665	1,881,245	1,100,260
Bulk commodity merchants-lumber, coal, feed, etc.	7,360	6,923	623	2,438,988	721,649
Commodity brokers and commission men	1,471	1,264	172	807,415	214,027
Cooperative associations (other than utilities)	1,667	1,893	167	342,276	148,415
Department and chain stores (retail)	82,234	37,043	2,070	14,136,407	4,425,610
Gas, oil wholesaling and distributing	7,363	6,672	499	3,065,990	662,565
Jobbers and wholesale merchants	18,345	15,310	1,166	6,050,450	1,474,777
Salesmen and selling agents (including manufacturing company salesmen)	16,862	21,513	2,829	9,673,436	2,389,246
Storage and warehousing	1,550	1,370	49	438,090	107,347
Supplies and equipment	30,017	30,293	2,084	11,812,152	2,145,039
Tobacconists-auctioneers, buyers, warehousemen	1,932	1,185	103	547,688	121,800
Trade establishments not elsewhere classified	67	57	12	22,807	114
Other retail merchants	76,247	39,597	3,353	15,165,194	6,781,791
Other trade employees	7,577	6,072	305	1,444,355	586,470
Total	2,577,151	1,733,193	107,919	$ 538,887,744	$ 195,833,024

Note: Data for returns with not more than $15,000 net taxable income were based on a 10 percent sample. Data were tabulated for all other taxable returns.

Individuals have been classified according to the type of business in which they are employed and not in accordance with the nature of their work. For example, a stenographer working for a textile manufacturer is included under "Textile manufacturing" not under "clerical." An exception, however, is the professional group which includes only members of the profession, not employees.

*Credit for income taxes paid to another state on income also subject to income tax in North Carolina.

**"Medical expenses deducted" and "Child care deducted" is included.

***Net taxable income of taxable returns has not been reduced by the net losses of non-taxable returns.

—**Continued**

Child care deducted (6)	Dividends received (7)	Adjusted gross		Personal deductions** (10)	Personal exemptions (11)	Net taxable income*** (12)
		Income (8)	Loss (9)			
$ 8,354	$ 340,743	$ 13,626,310	$	$ 1,927,821	$ 2,568,500	$ 9,238,742
115,590	288,035	67,940,659	382,530	9,232,113	25,120,690	36,072,368
120,970	405,887	46,123,349	79,420	6,373,590	17,279,811	23,686,466
35,910	600,887	21,314,829	64,720	3,062,618	4,420,641	13,999,939
31,220	468,997	47,826,683	352,590	5,286,398	19,022,780	25,454,886
41,250	133,812	18,172,791	156,100	2,399,555	3,935,036	12,163,318
212,930	12,573,860	221,308,730	16,776,420	41,129,611	66,645,362	125,891,190
589,530	1,057,348	196,979,017	801,190	24,984,122	66,119,387	109,659,231
227,680	1,789,878	177,182,591	1,799,150	22,359,298	72,933,003	90,162,822
965,150	7,470,014	528,261,112	2,953,730	68,778,414	160,051,792	309,415,506
632,170	6,466,027	268,677,552	1,666,330	40,451,832	61,978,316	169,216,199
115,560	636,633	77,086,006	1,001,460	9,877,773	26,552,410	42,660,653
96,220	2,609,279	76,360,105	73,150	10,380,934	17,579,126	48,875,760
23,690	1,122,149	20,710,633	17,930	2,931,177	3,444,091	14,429,568
61,480	54,908	13,521,197	....	1,752,399	4,078,038	7,848,951
906,660	5,436,736	518,534,428	1,113,820	61,017,793	139,519,012	324,352,438
117,660	5,387,896	91,492,362	46,670	14,098,947	17,391,775	60,208,891
380,170	5,051,040	185,018,391	834,300	24,726,828	40,422,614	121,501,749
429,271	3,140,446	263,245,042	1,540,450	38,979,790	45,819,366	179,925,307
74,000	454,180	13,860,726	....	1,771,093	3,485,729	8,701,112
799,040	6,686,950	350,290,222	602,590	47,275,821	70,268,443	234,139,814
19,780	513,600	16,296,277	164,840	2,124,996	3,907,340	10,743,942
....	4,793	714,847	....	108,089	157,400	460,996
669,610	11,122,052	522,723,949	10,252,170	70,092,242	145,101,675	320,711,020
195,850	245,799	55,388,123	222,950	7,136,793	16,472,450	32,845,553
$ 33,705,136	$ 368,624,689	$ 19,014,760,681	$ 105,068,840	$ 2,401,957,966	$ 5,194,301,992	$11,753,459,361

TABLE 30. INCOME TAX, 1975: INDIVIDUAL TAXABLE RETURNS BY COUNTIES

(Analysis of returns for income year 1975)

(Data based on sample. See footnote.)

County	Number of returns (1)	Number of dependents (2)	Number of dependents in school (3)	Number of returns filed by persons 65 or over (4)	Tax due (after foreign tax credit)** (5)	Net capital gain (loss) (6)	Adjusted gross income (7)	Personal deductions*** (8)	Personal exemptions (9)	Net taxable income (10)
Alamance	45,002	29,283	2,208	1,493	$11,080,227	$5,039,988	$378,771,545	$44,650,429	$90,575,957	$243,545,043
Alexander	9,845	6,174	226	201	1,749,047	658,342	69,207.412	8,078,957	19,355,330	41,773,201
*Alleghany	3,241	1,821	85	155	511,849	1,301,423	20,860,065	2,190,343	6,390,464	12,279,269
Anson	8,661	6,638	421	225	1,647,835	1,503,139	62,584,408	6,799,929	18,059,850	37,724,671
Ashe	6,672	4,146	203	181	1,032,738	1,358,350	42,774,555	4,641,315	13,321,400	24,811,841
Avery	4,802	3,554	154	76	832,811	216,763	33,063,907	3,764,948	9,748,760	19,550,129
Beaufort	12,769	10,332	592	670	3,414,268	5,165,783	110,255,174	10,902,361	27,429,109	71,923,971
Bertie	6,284	4,334	249	254	1,406,871	1,583,639	48,362,970	5,055,069	12,773,780	30,534,179
Bladen	8,752	6,394	379	302	1,634,263	376,491	63,834,973	7,520,272	18,171,220	38,143,646
Brunswick	9,834	8,484	328	211	2,856,471	1,562,121	82,687,014	8,562,784	21,699,659	52,424,507
Buncombe	59,223	37,797	2,719	3,244	14,927,750	9,512,992	504,931,712	60,434,595	121,589,273	322,907,935
Burke	26,839	17,445	1,177	510	5,796,917	1,916,057	210,558,952	24,469,238	53,669,820	132,419,941
Cabarrus	35,773	22,244	1,395	1,123	7,661,130	2,279,099	282,954,803	36,701,760	71,068,610	175,184,299
Caldwell	28,514	19,837	898	519	5,359,210	1,793,697	206,337,037	23,542,430	56,977,740	125,817,139
*Camden	1,516	1,189	60	106	350,597	75,587	12,743,559	1,070,857	3,310,145	8,362,604
Carteret	13,025	9,014	530	599	3,249,107	2,373,129	108,615,664	11 494,551	27,112,505	70,008,692
Caswell	6,182	4,362	160	170	902,831	754,596	42,106,977	4,483,341	12,571,800	25,051,824
Catawba	48,655	32,384	2,041	1,694	11,576,079	5,540,891	403,718,208	50,844,921	98,412,135	254,461,030
Chatham	13,126	8,500	420	286	2,533,906	1,069,310	97,463,793	12,050,409	26,325,453	59,088,079
Cherokee	5,363	4,007	250	157	929,078	999,670	36,482,846	3,647,526	11,227,580	21,607,676
*Chowan	3,989	2,847	173	158	861,870	654,068	31,416,581	3,730,222	8,122,765	19,563,594
*Clay	1,820	1,327	51	54	260,721	233,170	11,397,591	1,225,631	3,795,930	6,376,077
Cleveland	33,361	23,052	1,252	860	7,303,457	2,557,645	265,619,762	30,797,570	67,638,899	167,183,236
Columbus	14,435	11,480	648	465	3,170,060	1,294,479	114,880,121	13,373,692	30,867,384	70,639,067
Craven	20,551	15,920	1,099	741	5,652,539	4,664,894	185,381,068	21,167,870	43,815,476	120,397,820

Cumberland	57,212	46,516	3,114	1,162	13,540,046	6,379,773	484,862,495	65,508,568	121,084,421	298,269,698
*Currituck	2,454	1,764	111	189	527,570	729,805	20,402,636	2,129,578	5,247,395	13,025,724
*Dare	3,357	1,948	112	189	832,102	1,406,699	27,626,658	3,033,077	6,734,109	17,859,447
Davidson	45,986	32,105	1,846	1,212	10,145,743	6,030,208	368,556,891	45,756,467	93,865,640	228,934,907
Davie	9,582	6,878	391	241	2,247,506	1,004,750	79,932,157	10,336,181	19,578,500	50,017,551
Duplin	13,413	10,625	484	406	2,623,809	1,252,160	99,047,852	10,733,376	28,450,440	59,864,296
Durham	58,028	37,928	3,204	2,350	16,867,634	7,799,494	542,091,444	68,192,464	117,531,572	356,367,360
Edgecombe	22,013	16,095	718	755	4,787,579	1,771,701	171,978,222	19,656,146	44,562,884	107,759,057
Forsyth	102,708	71,129	6,000	3,915	34,116,308	14,459,772	1,043,453,393	133,335,812	212,081,666	698,036,179
Franklin	8,229	5,561	433	268	1,500,550	1,101,588	57,693,857	6,188,491	16,812,363	34,692,960
Gaston	68,790	47,709	2,488	1,751	14,952,038	4,850,652	548,292,764	69,560,953	139,243,389	339,488,907
*Gates	2,285	1,712	121	149	525,570	418,260	20,715,537	2,066,387	4,872,985	13,776,182
*Graham	2,019	1,470	71	53	358,454	593,680	13,810,252	1,351,282	4,241,025	8,217,930
Granville	11,989	8,776	364	356	2,337,899	1,188,536	89,915,789	10,289,286	24,620,040	55,006,635
Greene	4,197	2,754	201	212	962,484	323,546	33,174,873	3,353,532	8,642,488	21,178,814
Guilford	133,193	90,973	7,364	5,144	41,166,798	22,451,420	1,293,088,587	168,778,633	272,550,712	851,759,420
Halifax	18,435	13,943	748	675	3,870,522	2,249,768	141,827,147	15,600,339	38,361,157	87,865,731
Harnett	18,645	12,283	814	579	3,735,076	2,457,876	141,272,392	16,940,119	38,014,218	86,318,258
Haywood	16,552	12,021	835	728	3,714,941	1,647,439	132,790,537	14,026,114	35,423,373	83,341,107
Henderson	19,820	12,681	842	1,899	4,733,591	2,861,935	163,084,692	18,183,723	41,173,322	103,727,622
Hertford	7,714	6,483	495	232	1,655,055	1,137,763	61,198,686	6,510,853	16,526,103	38,161,614
Hoke	5,753	4,997	201	125	980,204	423,207	40,053,325	4,592,784	12,172,544	23,288,026
*Hyde	1,245	852	68	105	296,811	235,113	9,798,631	958,968	2,677,600	6,162,058
Iredell	32,161	22,115	1,469	1,028	7,107,122	4,162,159	254,745,447	29,838,018	65,255,300	159,652,403
Jackson	7,601	4,961	274	233	1,539,448	1,135,461	55,446,357	5,585,237	15,045,135	34,816,147
Johnston	23,272	15,687	940	873	4,800,812	5,022,508	176,072,377	20,493,268	47,666,636	107,912,863
*Jones	2,558	2,095	113	83	542,098	258,238	19,529,486	1,900,623	5,440,535	12,188,348
Lee	15,283	11,509	825	398	3,280,267	2,433,417	120,960,693	15,556,554	31,788,936	73,615,377
Lenoir	22,963	16,513	1,352	761	5,729,208	3,229,131	194,878,665	23,867,940	47,820,241	123,190,462
Lincoln	18,206	12,069	478	427	3,736,225	1,221,752	138,973,221	16,479,690	36,283,331	86,210,245

TABLE 30. — Continued

County	Number of returns (1)	Number of dependents (2)	Number of dependents in school (3)	Number of returns filed by persons 65 or over (4)	Tax due (after foreign tax credit)** (5)	Net capital gain (loss) (6)	Adjusted gross income (7)	Personal deductions*** (8)	Personal exemptions (9)	Net taxable income (10)
Macon	5,350	3,479	137	347	$ 958,849	$ 794,533	$ 37,297,476	$ 3,965,514	$ 11,064,040	$ 22,267,925
Madison	4,066	2,433	165	101	697,161	428,240	27,271,327	2,497,305	8,223,519	16,550,533
Martin	9,281	6,828	508	364	1,986,862	1,158,705	71,581,133	7,973,720	19,022,108	44,585,337
McDowell	13,428	9,064	364	262	2,619,069	1,117,119	99,935,013	11,358,675	27,181,082	61,395,113
Mecklenburg	164,844	115,401	9,569	6,693	54,173,731	23,388,697	1,683,640,688	229,696,935	341,483,192	1,112,460,768
Mitchell	5,321	3,640	179	148	1,047,782	846,728	39,729,197	4,465,884	10,932,800	24,330,535
Montgomery	9,022	5,756	412	255	1,655,553	1,130,550	63,265,565	6,815,117	17,863,733	38,586,699
Moore	16,619	11,067	825	1,053	3,912,522	4,129,245	137,269,663	18,273,584	34,269,325	84,726,939
Nash	25,458	18,053	980	981	6,111,736	4,515,352	209,718,733	24,568,101	52,289,658	132,860,999
New Hanover	39,971	28,098	2,061	1,391	11,835,496	7,000,817	380,246,507	49,128,380	83,451,765	247,666,148
Northampton	6,656	4,932	425	278	1,352,958	846,224	50,686,402	5,254,190	13,730,750	31,701,452
Onslow	19,454	14,157	840	363	4,299,026	1,676,311	153,853,308	18,477,809	39,737,075	95,638,580
Orange	25,366	15,136	1,435	872	7,671,834	3,144,224	235,876,156	27,477,971	49,431,586	158,966,495
*Pamlico	2,919	2,235	121	108	725,415	396,056	24,270,315	2,361,830	6,207,475	15,701,049
Pasquotank	8,760	7,029	562	442	2,142,105	1,330,897	74,802,501	8,789,549	18,903,016	47,110,116
Pender	5,833	4,808	227	178	1,302,235	1,005,701	46,389,949	5,158,462	12,532,831	28,698,678
*Perquimans	2,995	1,962	190	255	718,105	771,135	24,528,378	2,276,178	6,391,385	15,860,817
Person	11,069	7,759	564	318	2,149,327	979,048	83,055,454	9,132,331	22,781,070	51,144,952
Pitt	28,200	18,492	1,307	1,125	7,729,532	6,106,836	250,561,992	30,615,106	57,258,170	162,688,786
Polk	4,771	2,813	255	517	1,080,701	1,415,824	40,115,467	4,492,521	9,683,029	25,939,896
Randolph	36,495	23,841	1,403	900	7,569,955	3,467,256	277,771,020	31,527,004	73,096,957	173,147,032
Richmond	15,215	10,344	553	315	3,007,367	1,115,764	113,373,889	13,405,114	30,462,543	69,506,116
Robeson	29,226	23,937	1,197	783	5,552,495	3,136,187	214,405,983	24,951,614	61,365,500	128,089,004
Rockingham	34,141	22,601	1,361	938	7,182,067	2,918,115	266,580,530	29,614,231	68,613,830	168,347,689
Rowan	41,536	25,553	1,920	1,158	9,118,811	2,996,071	327,535,495	37,316,738	82,614,766	207,604,158

Rutherford	20,619	14,263	731	443	4,030,962	1,783,086	154,160,363	17,056,668	41,874,495	95,229,059
Sampson	15,773	11,113	696	550	3,030,991	1,434,123	115,441,020	13,900,536	32,197,845	69,342,803
Scotland	10,053	8,179	528	245	2,072,765	816,130	80,383,854	10,915,327	21,365,220	48 105,384
Stanly	21,038	12,011	710	877	4,333,475	1,875,115	158,126,045	17,720,616	41,225,710	99,179,619
Stokes	10,568	7,424	279	311	2,167,276	837,856	81,402,289	9,334,748	21,619,874	50,447,659
Surry	23,187	15,890	719	667	4,436,774	2,807,669	172,896,491	23,103,967	47,310,432	102,482,204
*Swain	3,447	2,286	86	113	572,979	224,039	22,688,820	2,160,704	6,822,711	13,705,423
Transylvania	8,340	6,681	445	392	2,265,332	793,065	74,963,624	7,511,672	17,968,712	49,483,209
*Tyrrell	939	683	41	57	209,674	417,061	7,162,828	657,097	2,205,010	4,480,727
Union	23,912	18,717	729	654	5,321,198	2,989,546	193,943,314	23,368,187	49,985,949	120,589,152
Vance	13,309	9,204	533	456	2,705,411	1,211,376	100,908,273	12,155,640	27,073,416	61,679,296
Wake	111,849	74,694	6,397	3,847	36,698,220	17,548,866	1,123,043,031	139,606,923	227,921,173	755,515,334
Warren	4,139	2,792	151	187	707,162	520,226	28,085,463	3,053,272	8,321,960	16,710,321
Washington	4,830	4,342	257	106	1,252,203	781,963	41,806,499	4,145,025	10,396,430	27,265,025
Watauga	9,819	5,733	361	232	2,078,444	2,652,271	75,885,072	10,326,408	19,217,506	46,341,521
Wayne	28,366	20,893	1,368	1,094	6,468,943	3,376,325	229,056,216	27,948,208	58,977,876	142,130,123
Wilkes	21,640	14,409	620	494	4,254,233	5,531,155	160,293,505	20,341,001	43,070,648	96,881,833
Wilson	24,361	17,339	950	899	5,833,771	1,803,448	201,324,899	24,358,712	50,417,893	126,548,569
Yadkin	11,220	7,923	319	280	2,332,208	808,526	87,847,049	10,476,037	23,137,610	54,233,479
Yancey	4,820	3,081	104	225	801,185	328,762	32,358,208	3,280,052	9,660,234	19,417,911
Unknown****	18,806	14,893	491	315	3,630,960	2,613,527	128,331,403	13,675,154	30,605,460	84,050,987
Non-resident	40,063	33,753	1,334	1,231	7,460,464	8,567,043	227,931,784	3,586,426	57,512,924	166,832,299
Total	2,182,381	1,521,433	99,689	74,872	$538,887,744	$290,740,307	$18,412,255,831	$2,220,761,556	$4,438,040,372	$11,753,459,361

Note: Data for non-taxable returns and returns with not more than $15,000 net taxable income were estimated from a 10 percent sample. Data for other brackets were tabulated from all returns filed.

*Data based on 20 percent sample. Data for counties not designated by an asterisk are based on 10 percent sample.

**Credit for income taxes paid to another state on income also subject to income tax in North Carolina.

***"Dividends deducted", "Medical expense deducted" and "Child care deducted" is included.

****County of residence not determinable from information on return.

TABLE 32. INCOME TAX, 1973: DOMESTIC CORPORATIONS, TAXABLE RETURNS, BY SIZE OF NET TAXABLE INCOME TAXABLE IN NORTH CAROLINA

(Analysis of returns for income year 1973)

Size of income taxable in North Carolina	Number of returns	Tax due
$ 1- $ 2,000	4,419	$ 223,195
2,001- 5,000	3,362	680,467
5,001- 10,000	3,534	1,552,350
10,001- 25,000	5,848	5,846,653
25,001- 50,000	3,673	7,522,405
50,001- 100,000	2,000	8,380,787
100,001- 250,000	1,305	12,081,017
250,001- 1,000,000	670	18,354,337
1,000,001 or more	146	20,067,524
Total	24,957	$74,708,735

TABLE 33. INCOME TAX, 1973: DOMESTIC CORPORATIONS, TAXABLE RETURNS, BY TYPE OF BUSINESS

(Analysis of returns for income year 1973)

Type of business	Number of returns	Tax due
Agriculture and Extractive Industry		
Agriculture and horticulture	284	$ 669,058
Lumber and lumbering	56	173,369
Mining	10	37,218
Stone, gravel, etc. production	19	101,606
Construction Corporations		
Contracting and construction	2,153	4,628,161
Finance Corporations		
Brokers - securities	5	47,612
Insurance agencies	618	828,893
Mortgage and finance companies	397	1,211,599
Collecting agencies and factors	25	32,809
Other finance corporations	7	11,476
Manufacturing Corporations (Includes only those actually manufacturing in North Carolina)		
Food and Feed Group		
Bakeries	27	238,954
Bottling companies (non-alcoholic)	65	684,778
Dairy products	15	63,791
Food packers and processors	107	1,463,449
Milling, grain, feed, etc.	77	328,639
Vegetable, fish, and animal oils and greases	11	184,742
Forest Products Group		
Baskets, boxes, and wood products	85	515,220
Furniture and furnishings	268	3,854,818
Millwork, plywood, rough and dressed lumber	211	1,532,945
Paper and pulp	3	52,396
Minerals, Chemicals, and Metals Group		
Fertilizer, chemicals, drugs, etc.	102	1,553,921
Metals and machine shop	390	2,182,391
Stone and clay products	132	973,926
Textile Group		
Clothing and garment	220	2,156,476
Cotton and cotton yarn	179	5,142,740
Dyeing and finishing	48	750,815
Hosiery	174	1,206,662
Rayon and rayon yarn	5	508,046
Synthetics other than rayon	15	247,645
Wool and worsted	8	438,209
Other textiles	70	437,800
Tobacco Manufacturing		
Tobacco manufacturing and processing	10	207,573

TABLE 33. — Continued

Type of business	Number of returns	Tax due
Other Manufacturing		
Aircraft and accessory manufacturing	....	$ ....
Auto, body, and accessory manufacturing	26	271,387
Business equipment and supplies	35	213,938
Industrial equipment and supplies	134	1,324,979
Newspapers	96	990,197
Printing and publishing	199	326,634
All other manufacturing	251*	1,880,418*
Miscellaneous Corporations		
Holding companies	7	30,738
Inactive corporations	361	167,456
Unclassified	137	361,755
Public Service Corporations		
Public service companies	592	4,057,430
Recreation and Amusement Corporations		
Film distributors and producers	10	7,045
Theatres	71	224,970
Theatre equipment and supply	3	12,423
Other recreation, booking companies, etc.	250	214,718
Service Corporations		
Advertising companies	66	91,273
Barber and beauty shops	61	18,002
Eating establishments	591	802,971
Co-ops	36	116,295
Engineering and management services	191	357,694
Hotels and inns	190	315,509
Laundry, dry cleaning, etc.	151	147,000
Professional service	800	299,753
Real estate and rental	3,597	3,881,913
Transportation (Excludes franchise utilities) -U-drive-it, taxi, etc.	110	110,964
Undertaking establishments	177	223,880
Warehousing and storage	85	134,397
Other service corporations	1,399	1,626,307
Trade Corporations (Includes out-of- state manufacturers who only sell in North Carolina)		
Automotive Group		
Gas and oil retailers	165	248,665
Gas and oil wholesalers and distributors	438	1,636,670
Motor vehicle dealers and distributors	803	1,736,675
Motor vehicle tire and accessories and services	910	1,238,068

TABLE 31. INCOME TAX, 1975: INDIVIDUAL NON-TAXABLE RETURNS BY COUNTIES

(Analysis of returns for income year 1975)

(Data based on sample. See footnote.)

County	Number of returns (1)	Number of dependents (2)	Number of dependents in school (3)	Number of returns filed by persons 65 or over (4)	Net capital gain (loss) (5)	Adjusted gross income (6)	Adjusted gross loss (7)	Personal deductions (8)	Personal exemptions (9)
Alamance	6,250	2,590	50	1,110	$ (35,610)	$ 8,382,210	$ 584,930	$ 2,338,320	$ 11,354,750
Alexander	1,530	800	20	300	16,400	2,124,360	180,920	476,320	2,972,000
*Alleghany	755	570	10	80	(151,155)	1,065,715	308,630	186,495	1,554,800
Anson	1,680	1,540	30	270	271,360	3,110,830	636,040	687,000	3,768,700
Ashe	1,480	1,090	60	260	259,610	2,552,990	261,330	533,470	3,285,950
Avery	1,000	700	30	60	(382,680)	1,361,900	1,017,420	378,050	2,010,290
Beaufort	3,010	1,410	70	480	1,223,180	3,986,930	1,979,740	787,120	5,547,900
Bertie	1,250	990	50	250	(18,710)	2,093,810	75,380	470,240	2,794,000
Bladen	2,220	2,050	80	330	242,590	3,532,960	539,420	741,720	5,178,000
Brunswick ...	2,290	1,510	30	290	117,270	3,330,080	469,860	867,870	4,654,000
Buncombe ...	1,190	4,060	170	2,550	(639,450)	16,122,990	1,856,730	4,945,600	20,775,360
Burke	4,080	1,910	120	720	(892,110)	7,597,910	1,117,120	3,658,040	7,539,500
Cabarrus	5,540	2,780	60	1,000	(119,190)	8,083,660	645,300	1,916,730	10,631,000
Caldwell	4,330	2,510	50	690	66,050	6,735,730	828,380	1,985,710	8,221,520
*Camden	290	165	5	70	(2,035)	507,485	42,320	125,995	612,000
Carteret	3,410	1,720	70	440	(5,590)	4,903,410	275,200	1,347,000	6,434,000
Caswell	720	580	20	110	(12,770)	1,205,080	8,930	149,600	1,630,000
Catawba	7,260	2,440	130	1,470	(913,590)	16,020,460	1,946,690	10,204,080	12,876,680
Chatham	2,380	1,260	80	460	35,940	3,392,370	266,990	585,910	4,594,000
Cherokee	1,610	1,350	20	150	26,850	2,487,240	227,890	493,570	3,432,000
*Chowan	895	575	30	205	(330,780)	1,440,120	190,840	410,190	1,915,700
*Clay	545	350	10	100	51,105	739,465	42,950	138,030	1,116,000
Cleveland	4,880	2,890	40	820	(36,450)	7,341,860	619,780	1,895,490	9,695,000
Columbus	3,950	3,150	140	610	22,470	6,217,340	772,960	1,274,630	8,713,570
Craven	4,270	1,970	50	650	(1,183,870)	5,610,950	1,814,970	1,413,660	7,842,590

Cumberland	11,340	6.650	310	1,020	(703,750)	17,461,290	3,716,980	5,379,190	21,638,630
*Currituck	735	380	....	170	15,675	1,072,105	276,000	231,240	1,486,390
*Dare	785	385	10	140	(19,550)	1,187,250	238,560	302,140	1,583,735
Davidson	6,590	3,130	60	1,230	(53,710)	9,996,760	462,520	2,318,160	12,482,900
Davie	1,610	800	50	250	217,710	2,316,900	507,660	682,930	2,992,000
Duplin	2,910	1,840	40	310	42,970	4,240,720	406,450	764,520	5,838,000
Durham	9,120	3,590	180	1,600	(2,114,350)	13,313,770	3,477,900	4,324,230	16,187,310
Edgecombe	3,900	2,860	50	770	(51,400)	6,536,590	994,570	1,451,190	8,183,200
Forsyth	16,700	6,060	250	3,390	(767,410)	26,441,490	3,934,510	9,981,820	30,012,420
Franklin	2,360	1,760	60	460	(134,230)	4,002,200	608,370	996,460	5,212,000
Gaston	10,320	5,050	120	1,620	195,160	15,980,220	2,047,890	5,067,380	19,066,630
*Gates	415	390	35	95	22,600	731,460	209,940	183,620	1,020,000
*Graham	620	470	....	85	10,035	946,470	80,775	148,595	1,292,000
Granville	2,340	1,770	80	400	51,150	3,629,970	595,660	783,410	4,990,000
Greene	1,030	1,120	30	180	7,610	1,809,810	253,880	383,530	2,410,000
Guilford	22,550	9,800	450	3,940	(3,601,020)	35,434,300	3,875,220	14,140,760	40,677,650
Halifax	3,600	2,750	90	510	(31,330)	5,174,070	795,930	902,320	7,484,000
Harnett	3,980	2,440	160	700	75,680	6,460,990	594,160	1,262,160	8,360,000
Haywood	3,520	1,480	30	620	94,600	4,455,150	487,080	946,560	6,548,900
Henderson	4,260	1,760	110	1,110	(115,290)	6,607,720	1,088,120	1,958,590	8,073,740
Hertford	1,690	1,290	130	340	5,250	2,829,240	322,860	516,020	3,704,000
Hoke	1,280	1,030	70	120	29,680	1,952,610	249,110	450,650	2,561,360
*Hyde	445	360	15	90	11,485	717,745	84,620	117,415	1,000,000
Iredell	5,710	3,030	140	1,150	(261,010)	8,687,030	789,460	2,037,500	11,279,540
Jackson	1,830	1,280	20	300	(344,570)	2,451,730	135.420	270,310	3,763,640
Johnston	4,990	3,190	140	860	125,100	7,864,440	759,680	1,487,990	10,454,460
*Jones	635	410	10	140	25,340	907,435	288,455	149,410	1,390,200
Lee	2,580	1,510	110	400	(17,890)	4,852,470	293,810	1,727,550	5,163,360
Lenoir	4,960	2,650	100	650	(408,280)	7,466,050	1,871,760	2,319,790	9,385,360
Lincoln	2,840	1,430	60	470	(598,500)	4,289,960	776,680	1,624,980	5,276,400

TABLE 31. — Continued

County	Number of returns (1)	Number of dependents (2)	Number of dependents in school (3)	Number of returns filed by persons 65 or over (4)	Net capital gain (loss) (5)	Adjusted gross income (6)	Adjusted gross loss (7)	Personal deductions (8)	Personal exemptions (9)
Macon	1,310	590	40	230	$ 82,570	$ 1,769,970	$ 214,200	$ 408,880	$ 2,562,000
Madison	820	520	....	100	16.680	1.208.600	66.350	209.920	1.682.000
Martin	1,900	1,280	50	360	32,430	3,809,080	93,710	1,743,000	4,018,000
McDowell ...	1,950	1,240	30	240	4,530	3,026,120	117,320	755,170	3,764,400
Mecklenburg .	28,570	12,300	450	5,100	(1,755,810)	45,856,100	7,654,330	18,894,730	51,260,490
Mitchell	850	510	20	70	(197,650)	1,165,760	244,550	218,080	1,638,000
Montgomery .	1,900	1,300	70	250	236,460	2,974,630	216,080	603,330	3,912,240
Moore	3,410	1,900	100	750	(290,640)	5,171,710	1,854,810	1,650,750	7,018,350
Nash	5,450	3,460	120	760	(423,430)	8,280,040	1,301,280	2,496,420	10,784,900
New Hanover	7,030	3,690	130	1,210	(491,200)	11,473,730	964,490	4,031,920	13,357,570
Northampton .	1,600	1,450	140	410	47,620	2,766,570	607,640	564,060	3,924,000
Onslow	4,270	2,650	110	350	(35,520)	5,895,040	732,140	1,119,310	8,182,290
Orange	4,320	1,150	100	740	(87,670)	5,537,980	1,134,620	1,798,220	7,347,350
*Pamlico	895	445	35	135	174,770	1,179,140	175,895	215,880	1,723,000
Pasquotank ...	2,040	860	100	420	32,670	3,193,810	83,570	755,720	3,966,940
Pender	1,420	1,140	20	230	22,410	2,177,860	322,860	371,300	3,084,330
*Perquimans ..	685	270	10	185	80	926,860	254,560	161,330	1,313,000
Person	1,840	1,220	20	350	(17,320)	2,670,130	212,370	413,120	3,843,980
Pitt	5,470	3,370	120	660	(281,830)	8,027,500	2,175,980	1,889,770	10,650,640
Polk	1,100	400	....	370	(53,550)	1,934,140	232,150	1,095,590	2,210,830
Randolph	5,870	2,780	....	880	(176,680)	7,856,030	569,980	1,843,220	10,697,340
Richmond ...	2,750	2,320	80	380	(173,590)	4,213,610	428,480	783,220	5,752,000
Robeson	6,680	6,470	290	710	429,050	11,190,000	1,382,210	2,294,140	14,858,000
Rockingham ..	5,190	2,700	50	950	62,070	7,188,640	1,613,970	1,355,700	10,040,000
Rowan	6,490	3,070	130	1,390	(335,890)	10,153,230	449,980	2,827,160	12,478,880

Rutherford . . .	3,510	2,180	120	630	26,860	5,900,690	287,650	1,679,750	7,181,460
Sampson	3,490	2,420	70	390	86,440	4,900,660	804,960	803,090	7,164,000
Scotland	1,950	1,950	60	250	(328,790)	3,599,970	455,400	768,910	4,416,210
Stanly	3,660	1,290	90	860	134,620	5,583,490	497,830	1,473,700	6,830,000
Stokes	1,970	1,340	70	240	10,350	2,752,200	296,250	552,530	4,016,000
Surry	4,590	2,850	90	680	52,350	7,272,250	875,120	2,360,200	9,059,070
*Swain	955	860	25	70	26,970	1,313,725	241,805	159,345	2,020,450
Transylvania .	1,400	680	30	300	159,880	2,072,850	116,420	378,000	2,722,000
*Tyrrell	310	225	25	35	32,940	429,510	651,030	50,230	695,000
Union	4,090	2,200	70	610	257,060	5,843,660	1,398,550	1,251,910	7,819,680
Vance	2,760	1,780	20	420	(2,122,720)	4,308,030	2,740,300	1,333,110	5,539,730
Wake	18,010	5,750	340	3,070	(4,143,040)	25,895,600	9,576,850	10,858,340	31,038,890
Warren	960	780	....	220	(52,880)	1,378,420	181,320	269,130	2,157,180
Washington . .	1,100	580	10	190	7,770	1,412,680	212,020	256,550	2,104,000
Watauga	2,350	960	40	460	(210,530)	3,342,580	447,420	1,150,600	4,363,360
Wayne	5,920	3,260	230	890	(190,600)	8,969,280	902,850	2,130,180	11,606,380
Wilkes	4,100	2,340	50	430	(189,950)	6,069,790	817,980	1,863,540	7,677,150
Wilson	4,880	3,680	120	720	(178,380)	7,877,190	1,083,070	1,585,910	10,193,800
Yadkin	2,280	870	30	440	91,150	3,398,120	256,220	731,070	4,260,000
Yancey	1,060	610	20	90	(45,980)	1,544,780	186,270	343,710	2,008,000
Unknown** . .	2,590	1,530	20	200	7,212,790	3,339,950	7,518,260	1,579,290	4,352,640
Non-resident .	6,190	3,580	60	180	(88,970)	5,368,530	4,929,660	248,880	9,302,540
Total*** . .	394,770	210,760	8,230	65,330	$(12,705,140)	$602,504,850	$105,068,840	$181,196,410	$756,261,620

*Data based on 20 percent sample. Data for counties not designated by an asterisk are based on 10 percent sample.

**County of residence not determinable from information on return.

***Totals shown on this table agree with data for non-taxable returns appearing in other tables based on 10 percent sample. Actual totals vary slightly because of the 20 percent sample taken in small counties for purpose of county estimation.

TABLE 33. — Continued

Type of business	Number of returns	Tax due
Beverage, Food, and Drug Group		
Beverage distributors	78	$ 391,058
Chain stores, drug and grocery	225	1,188,463
Other retailers, drug and grocery	617	570,466
Wholesalers, jobbers, manufacturers' branch sales and subsidiary selling corporations	272	1,035,548
Equipment and Supplies Group		
Building materials and supplies	532	2,539,215
Business and office equipment and supplies	271	510,576
Electrical, heating and plumbing equipment and supplies	485	1,536,677
Industrial equipment and supplies	285	1,285,167
Other equipment and supplies - agriculture, construction, etc.	458	1,511,096
General Merchandise Group		
Department store and mail order	69	161,642
Chain stores	772	2,523,360
Household furniture and furnishings	462	592,598
Other retailers	1,161	1,098,479
Wholesalers, jobbers, manufacturers' branch sales and subsidiary selling corporations	258	1,005,811
Unclassified Group		
Bulk commodity distributors - feed, fertilizer, fuel oil, coal, ice, etc.	384	639,291
Commodity brokers, dealers and commission firms	190	301,336
Textile-selling agents, manufacturers' representatives, manufacturers' branch sales and subsidiary selling corporations	146	842.601
Tobacco dealers and warehouses	37	159,389
All other trade corporations	517	1,278,101
Total	24,957	$74,708,735

*Includes two corporations classified as "aircraft and accessory manufacturing" to avoid disclosure.

TABLE 35. INCOME TAX, 1974: DOMESTIC

(Analysis of all returns

(Dollar amounts other than tax

Type of business	Number of returns (1)	Reported gross sales in N. C. (2)	Total net income (3)
Agriculture and Extractive Industry			
Agriculture and horticulture	556	$ 267,745	$ 10,994
Lumber and lumbering	97	42,068	2,728
Mining	22	9,663	1,609
Stone, gravel, etc., production	38	16,146	3,443
Construction Corporations			
Contracting and construction	3,513	2,243,374	96,768
Finance Corporations			
Banks	75	316,215	4,461
Brokers - securities	25	9,736	884
Insurance agencies	912	112,778	13,750
Mortgage and finance companies	494	244,345	12,159
Collecting agencies and factors	57	9,948	1,043
Other finance corporations	16	6,364	501
Manufacturing Corporations (Includes only those actually manufacturing in North Carolina)			
Food and Feed Group			
Bakeries	33	104,418	5,049
Bottling companies (non-alcoholic)	72	204,389	13,699
Dairy products	20	73,874	1,361
Food packers and processors	163	603,227	49,448
Milling, grain, feed, etc.	118	273,818	7,250
Vegetable, fish, and animal oils and greases	12	42,073	3,755
Forest Products Group			
Baskets, boxes, and wood products	134	160,363	12,469
Furniture and furnishings	436	973,390	73,285
Millwork, plywood, rough and dressed lumber	260	378,520	20,886
Paper and pulp	4	6,772	2,024
Minerals, Chemicals, and Metals Group			
Fertilizer, chemicals, drugs, etc.	154	200,297	52,523
Metals and machine shop	579	554,984	49,717
Stone and clay products	185	209,506	10,707
Textile Group			
Clothing and garment	329	495,442	33,851
Cotton and cotton yarn	298	1,583,831	139,078
Dyeing and finishing	80	149,019	11,168
Hosiery	277	432,418	20,341
Rayon and rayon yarn	7	119,884	12,033
Synthetics other than rayon	31	75,648	2,465
Wool and worsted	7	20,284	4,324
Other textiles	106	165,734	6,903
Tobacco Manufacturing			
Tobacco manufacturing and processing	13	127,374	3,022

CORPORATION BY TYPE OF BUSINESS

for income year 1974)

due are rounded to thousands)

Total net loss (4)	Out-of-state income (or loss) (5)	N. C. net economic loss deductions (6)	N. C. contributions (7)	N. C. net income (8)	N. C. net loss (9)	Tax due (10)
$ 10,907	$ 356	$ 1,703	$ 58	$ 8,828	$ 10,858	$ 529,662
344	....	92	17	2,619	344	157,128
77	676	328	7	603	81	36,186
118	2,082	99	7	1,621	484	97,230
31,821	6,848	6,993	903	75,895	25,693	4,553,706
27,869	....	....	268	4,286	27,962	257,154
1,316	253	121	9	489	1,305	29,334
1,651	10	468	264	12,983	1,628	779,004
13,624	(1,539)	163	72	11,546	11,707	692,736
641	9	330	7	696	641	41,766
1,340	7	330	....	164	1,340	9,846
756	194	25	31	4,759	715	285,528
566	238	29	98	13,333	565	799,950
201	28	17	27	1,253	163	75,186
4,084	19,808	780	204	28,492	3,919	1,709,496
1,176	(4)	253	41	6,957	1,173	417,426
10	....	288	40	3,427	10	205,620
3,328	792	327	91	11,230	3,299	673,770
8,136	6,411	2,977	650	62,770	7,659	3,766,194
4,382	1,076	518	174	18,739	4,003	1,124,340
17	102	....	24	1,898	17	113,862
704	15,021	667	1,071	35,767	707	2,146,038
2,244	3,242	1,770	467	43,848	1,854	2,630,892
3,324	278	385	135	9,664	3,079	579,864
6,514	3,217	1,209	299	28,283	5,671	1,696,968
32,644	23,705	9,384	2,212	102,358	31,225	6,141,456
7,111	(357)	653	140	9,594	5,975	575,658
10,190	(716)	1,043	397	17,046	7,618	1,022,736
....	1,477	124	48	10,384	....	623,052
2,173	(893)	44	51	2,371	1,281	142,272
469	1,180	....	23	3,121	469	187,260
2,847	696	241	54	5,883	2,818	352,968
303	....	65	21	2,936	303	196,136

TABLE 35.

Type of business	Number of returns (1)	Reported gross sales in N. C. (2)	Total net income (3)
Other Manufacturing			
Auto, body, and accessory manufacturing	38	$ 85,685	$ 10,044
Business equipment and supplies	32	47,595	2,692
Industrial equipment and supplies	202	332,594	23,010
Newspapers	143	120,858	16,705
Printing and publishing	382	139,098	7,307
All other manufacturing	466	548,702	48,311
Miscellaneous Corporations			
Holding companies	12	3,004	2,420
Inactive corporations	2,190	....	9,548
Unclassified	241	66,628	7,023
Public Service Corporations			
Public service companies (are handled separately as a group)	1,003	1,657,570	99,577
Recreation and Amusement Corporations			
Film distributors and producers	25	3,067	94
Theatres	92	31,231	5,514
Theatre equipment and supply	3	3,397	222
Other recreation, booking companies, etc.	598	74,753	4,471
Service Corporations			
Advertising companies	134	43,711	1,596
Barber and beauty shops	130	12,129	336
Eating establishments	1,187	415,644	15,994
Co-ops	69	1,036,616	3,236
Engineering and management services	385	119,588	8,779
Hotels and inns	362	103,528	4,231
Laundry, dry cleaning, etc.	361	58,610	2,996
Professional service	1,200	287,705	5,769
Real estate and rental	5,924	829,198	65,842
Transportation (Excludes franchise utilities) U-drive-it, taxi, etc.	217	44,784	2,591
Undertaking establishments	227	43,156	3,518
Warehousing and storage	135	56,440	2,751
Other service corporations	2,757	588,016	37,071
Trade Corporations (Includes out-of-state manufacturers who only sell in North Carolina)			
Automotive Group			
Gas and oil retailers	230	194,143	10,609
Gas and oil wholesalers and distributors	510	915,523	34,159
Motor vehicle dealers and distributors	1,200	1,854,702	19,721
Motor vehicle tires and accessories and services	1,388	627,105	21,570

— Continued

Total net loss (4)	Out-of-state income (or loss) (5)	N. C. net economic loss deductions (6)	N. C. contributions (7)	N. C. net income (8)	N. C. net loss (9)	Tax due (10)
$ 90	$ 2,460	$ 59	$ 136	$ 7,389	$ 90	$ 443,346
3,523	(1,885)	28	30	2,513	1,517	150,774
1,378	2,074	1,636	181	19,076	1,333	1,144,530
367	....	58	336	16,311	367	978,666
2,247	15	389	84	6,663	2,091	399,792
8,716	9,911	3,062	215	34,884	8,478	2,093,034
9,169	(3)	27	276	2,121	9,169	127,236
13,567	2,227	1,815	28	3,702	11,792	222,210
1,325	412	185	13	6,277	1,189	376,638
125,759	(3,887)	2,125	632	62,386	87,435	3,743,142
390	17	41	1	35	390	2,100
69	1,666	64	21	3,763	69	225,786
....	....	....	....	222	....	13,308
8,061	(1,221)	511	56	3,662	6,597	219,714
399	39	110	15	1,433	399	85,950
227	....	36	1	299	227	17,958
6,320	612	809	77	14,131	5,956	847,848
206	571	115	31	2,519	206	151,140
4,359	641	434	107	7,815	3,947	431,076
12,383	(432)	492	42	3,699	11,954	221,964
971	14	473	15	2,494	971	149,646
1,005	2	306	98	5,355.	998	321,324
43,353	2,506	7,577	350	54,425	42,368	3,265,488
593	75	352	9	2,155	593	129,282
364	45	70	63	3,341	364	200,448
711	70	333	18	2,330	711	139,782
16,851	1,353	4,774	259	28,260	14,785	1,717,194
251	1,116	391	27	9,077	252	544,620
317	158	652	342	32,998	306	1,979,850
9,701	204	908	244	18,324	9,654	1,099,440
4,216	438	891	119	20,046	4,141	1,202,742

TABLE 35.

Type of business	Number of returns (1)	Reported gross sales in N. C. (2)	Total net income (3)
Beverage, Food, and Drug Group			
Beverage distributors	95	$ 235,231	$ 8,046
Chain stores, drug and grocery	290	882,658	27,224
Manufacturers' branch sales and subsidiary selling corporations	4	1,919	15
Other retailers, drug and grocery	973	477,669	11,850
Wholesalers and jobbers, drug and grocery	381	1,394,839	23,371
Equipment and Supplies Group			
Building materials and supplies	721	923,105	40,504
Business and office equipment and supplies	413	235,145	9,596
Electrical, heating, and plumbing equipment and supplies	731	650,712	31,667
Industrial equipment and supplies	411	446,820	31,040
Other equipment and supplies - agriculture, construction, etc.	675	654,600	31,987
General Merchandise Group			
Department store and mail order	88	56,850	2,122
Chain stores	979	881,964	43,302
Household furniture and furnishings	693	243,425	9,649
Manufacturers' branch sales and subsidiary selling corporations except textile products	4	308	6
Other retailers	2,041	501,811	20,128
Wholesalers and jobbers	359	514,140	29,963
Unclassified Group			
Bulk commodity distributors - feed, fertilizer, fuel oil, coal, ice, etc.	529	504,804	16,752
Commodity brokers, dealers and commission firms	308	163,739	10,069
Textile-selling agents, manufacturers' representatives, manufacturers' branch sales and subsidiary selling corporations	220	219,701	19,445
Tobacco dealers and warehouses	49	68,272	4,568
All other trade corporations	857	548,997	28,022
Total	41,787	$30,185,130	$1,560,728

— Continued

Total net loss (4)	Out-of-state income (or loss) (5)	N. C. net economic loss deductions (6)	N. C. contributions (7)	N. C. Net income (8)	N. C. net loss (9)	Tax due (10)
$ 53	$ 23	$ 48	$ 66	$ 7,909	$ 53	$474,510
1,260	1,401	257	118	25,448	1,260	1,526,880
				15	58	876
58	....	....	....			
3,465	(93)	563	82	11,185	3,351	671,094
1,911	829	472	197	21,852	1,890	1,311,132
4,182	1,824	659	332	37,646	4,137	2,258,778
2,163	32	312	93	9,103	2,107	546,156
2,364	2,877	521	206	28,052	2,353	1,683,138
6,467	(865)	837	169	28,078	3,646	1,684,692
2,251	2,206	428	269	29,041	2,209	1,742,430
491	....	6	37	2,080	491	124,812
12,020	(693)	3,072	705	38,195	9,997	2,291,712
2,683	42	232	109	9,189	2,605	551,358
9	1	....	....	4	9	246
25,717	(18,154)	1,167	192	18,640	7,435	1,118,418
6,552	5,823	352	290	19,487	2,540	1,169,196
1,045	351	786	101	15,402	933	924,120
653	172	587	55	9,251	649	555,030
1,228	995	442	223	17,653	1,097	1,059,204
162	....	281	21	4,267	163	256,038
6,028	2,133	586	284	24,747	5,755	1,484,820
$538,535	$102,296	$71,751	$15,284	$1,278,518	$445,651	$76,711,092

TABLE 34. INCOME TAX, 1974: DOMESTIC CORPORATIONS BY SIZE OF NET INCOME TAXABLE IN NORTH CAROLINA

(Analysis of all returns for income year 1974)

(Dollar amounts other than tax due are rounded to thousands)

Size of income taxable in North Carolina	Number of returns (1)	Number reporting deductible dividends (2)	Reported gross sales in N. C. (3)	Total net income (4)	Total net loss (5)	Out-of-state income (or loss) (6)	N. C. net economic loss deduction (7)
None	17,249	287	$ 7,991,056	$ 54,664	$ 538,257	$ (85,119)	$ 46,895
$ 1- $ 2,000	4,559	106	669,367	8,238	240	1,994	2,169
2,001- 5,000	3,273	123	721,075	15,589	2	2,362	2,081
5,001- 10,000	3,558	171	985,974	30,078	....	1,216	2,591
10,001- 25,000	5,499	326	2,554,903	100,072	36	2,804	3,828
25,001- 50,000	3,558	245	2,904,567	128,373	....	2,780	2,961
50,001- 100,000	1,900	162	2,952,340	142,288	....	8,049	1,583
100,001- 250,000	1,336	193	3,781,727	222,674	....	12,366	2,446
250,001- 1,000,000	696	120	4,131,569	356,466	....	36,675	3,495
1,000,001- or more	159	43	3,492,552	502,287	....	119,169	3,702
Total	41,787	1,776	$30,185,130	$1,560,728	$538,535	$102,296	$71,751

Size of income taxable in North Carolina	N. C. contributions (8)	N. C. net income (9)	Tax due (10)	Income directly allocated out-of-state (or loss) (11)	Income apportionable out-of-state (or loss) (12)	Income directly allocated to N. C.* (or loss) (13)	Income apportionable to N. C.* (or loss) (14)
None	$ 283	$ (445,651)	$	$ 9,350	$ (94,469)	$ 13,288	$ (411,758)
$ 1- $ 2,000	77	3,754	225,216	(181)	2,175	(24)	6,028
2,001- 5,000	132	11,008	660,474	178	2,183	23	13,202
5,001- 10,000	307	25,965	1,557,882	9	1,207	83	28,778
10,001- 25,000	915	92,491	5,549,472	286	2,518	612	96,619
25,001- 50,000	1,211	121,428	7,285,650	85	2,695	1,142	124,455
50,001- 100,000	1,284	131,373	7,882,362	750	7,300	915	133,324
100,001- 250,000	2,214	205,652	12,339,090	404	11,962	1,624	208,684
250,001- 1,000,000	3,884	312,410	18,744,582	758	35,917	3,471	316,318
1,000,001- or more	4,978	374,439	22,466,364	371	118,798	8,676	374,442
Total	$15,284	$2,278,518	$76,711,092	$12,010	$90,286	$29,810	$890,093

Note: Total of North Carolina net income is not reduced by North Carolina net loss reported by non-taxable corporations.

***Prior to deduction of North Carolina net economic losses, full deductible contributions, and contributions to certain "qualified" North Carolina donees which are directly deductible from net income allocable to North Carolina.**

TABLE 36. INCOME TAX, 1974: DOMESTIC CORPORATIONS,

(Analysis of returns

(Dollar amounts other than t

Type of business	Number of returns (1)	Reported gross sales in N. C. (2)	Total net income (3)
Agriculture and Extractive Industry			
Agriculture and horticulture	283	$ 133,953	$ 9,806
Lumber and lumbering	63	33,221	2,662
Mining	11	6,968	1,345
Stone, gravel, etc. production	23	11,456	1,710
Construction Corporations			
Contracting and construction	2,109	1,696,381	91,185
Finance Corporations			
Banks	25	93,350	4,461
Brokers - securities	6	6,533	767
Insurance agencies	606	89,250	13,425
Mortgage and finance companies	238	171,953	12,107
Collecting agencies and factors	24	4,258	726
Other finance corporations	8	460	173
Manufacturing Corporations (Includes only those actually manufacturing in North Carolina)			
Food and Feed Group			
Bakeries	20	84,053	5,024
Bottling companies (non-alcoholic)	59	183,362	13,674
Dairy products	16	69,637	1,361
Food packers and processors	114	449,738	49,095
Milling, grain, feed, etc.	81	199,310	7,129
Vegetable, fish and animal oils and greases	10	35,816	3,467
Forest Products Group			
Baskets, boxes, and wood products	81	133,182	12,326
Furniture and furnishings	246	766,880	70,524
Millwork, plywood, rough and dressed lumber	200	303,564	20,539
Paper and pulp	3	6,650	2,024
Minerals, Chemicals, and Metals Group			
Fertilizer, chemicals, drugs, etc.	111	181,814	52,032
Metals and machine shop	432	512,994	48,609
Stone and clay products	110	151,711	10,412
Textile Group			
Clothing and garment	209	408,829	33,097
Cotton and cotton yarn	165	1,036,084	134,370
Dyeing and finishing	39	83,428	11,058
Hosiery	150	291,296	19,563
Rayon and rayon yarn	7	119,884	12,033
Synthetics other than rayon	12	42,954	2,440
Wool and worsted	5	19,729	4,324
Other textiles	72	118,800	6,691
Tobacco Manufacturing			
Tobacco manufacturing and processing	9	117,117	2,957

TAXABLE RETURNS, BY TYPE OF BUSINESS
for income year 1974)
due are rounded to thousands)

Total net loss (4)	Out-of-state income (or loss) (5)	N. C. net economic loss deductions (6)	N. C. contributions (7)	N. C. net income (8)	Tax due (9)
$ 4	$ 126	$ 794	$ 55	$ 8,828	$ 529,662
......	......	26	17	2,619	157,128
......	666	69	7	603	36,186
......	7	75	7	1,621	97,230
......	12,160	2,240	888	75,895	4,553,706
......	......	......	175	4,286	257,154
......	261	9	9	489	29,334
......	37	144	260	12,983	779,004
......	379	111	72	11,546	692,736
......	9	14	7	696	41,766
......	7	2	......	164	9,846
......	235	......	31	4,759	285,528
......	239	4	98	13,333	799,950
......	65	17	27	1,253	75,186
......	19.973	428	204	28,492	1,709,496
......	......	131	40	6,957	417,426
......	......	......	40	3,427	205,620
......	821	185	91	11,230	673,770
......	6,872	234	649	62,770	3,766,194
......	1,456	171	174	18,739	1,124,340
......	102	......	24	1,898	113,862
......	15,015	180	1,071	35,767	2,146,038
......	3,462	833	467	43,848	2,630,892
......	523	90	134	9,664	579,864
......	3,899	631	285	28,283	1,696,968
......	24,951	4,869	2,194	102,358	6,141,456
......	776	547	140	9,594	575,658
......	1,865	265	387	17,046	1,022,736
......	1,477	124	48	10,384	623,052
......	......	19	50	2,371	142,272
......	1,180	......	23	3,121	187,260
......	726	29	53	5,883	352,968
......	......	......	21	2,936	176,136

TABLE 36.

Type of business	Number of returns (1)	Reported gross sales in N. C. (2)	Total net income (3)
Other Manufacturing			
Auto, body, and accessory manufacturing	27	$ 84,205	$ 10,020
Business equipment and supplies	23	41,767	2,668
Industrial equipment and supplies	137	229,593	21,116
Newspaper	94	115,140	16,649
Printing and publishing	212	99,779	7,062
All other manufacturing	264	419,623	45,928
Miscellaneous Corporations			
Holding companies	5	914	2,393
Inactive corporations	441	....	7,909
Unclassified	128	42,803	6,849
Public Service Corporations			
Public service companies (are handled separately as a group)	560	538,654	96,337
Recreation and Amusement Corporations			
Film distributors and producers	8	1,507	58
Theatres	72	28,700	5,473
Theatre equipment and supply	3	3,373	222
Other recreation, booking companies, etc.	246	37,919	4,125
Service Corporations			
Advertising companies	75	35,516	1,550
Barber and beauty shops	67	7,176	321
Eating establishments	632	228,879	15,511
Co-ops	25	[illegible],764	3,129
Engineering and management services	212	62,088	8,519
Hotels and inns	143	37,868	3,918
Laundry, dry cleaning, etc.	136	33,622	2,657
Professional service	920	237,801	5,624
Real estate and rental	3,412	592,942	60,395
Transportation (Excludes franchise utilities) U-drive-it, taxi, etc.	98	33,761	2,276
Undertaking establishments	173	39,056	3,459
Warehousing and storage	91	48,278	2,449
Other service corporations	1,388	364,472	32,508
Trade Corporations (Includes out-of-state manufacturers who only sell in North Carolina)			
Automotive Group			
Gas and oil retailers	169	163,989	10,227
Gas and oil wholesalers and distributors	450	879,770	33,636
Motor vehicle dealers and distributors	664	1,272,793	19,026
Motor vehicle tires and accessories and services	917	510,448	20,943

— Continued

Total net loss (4)	Out-of-state income (or loss) (5)	N. C. net economic loss deductions (6)	N. C. contributions (7)	N. C. net income (8)	Tax due (9)
$	$ 2,460	$ 34	$ 136	$ 7,389	$ 443,346
......	121	4	30	2,513	150,774
......	1,573	289	179	19,076	1,144,530
......	......	2	336	16,311	978,666
......	170	144	84	6,663	399,792
......	10,065	765	214	34,884	2,093,034
......	(3)	......	276	2,121	127,236
236	3,706	235	28	3,704	222,210
......	545	14	13	6,277	376,638
......	33,074	325	555	62,386	3,743,142
......	17	5	1	35	2,100
......	1,665	24	21	3,763	225,786
......	......	......	......	222	13,308
......	243	164	56	3,662	219,714
......	39	64	15	1,433	85,950
......	......	21	1	299	17,958
1	962	338	77	14,131	847,848
......	571	8	31	2,519	151,140
......	1,048	181	106	7,185	431,076
......	......	177	42	3,699	221,964
......	10	138	15	2,494	149,646
......	11	162	95	5,355	321,324
36	3,022	2,568	344	54,425	3,265,488
				2,155	129,282
......	75	37	9		
......	45	11	62	3,341	200,448
......	64	37	18	2,330	139,782
......	2,119	1,513	257	28,620	1,717,194
......	1,097	28	26	9,077	544,620
......	168	129	342	32,998	1,979,850
......	254	213	242	18,324	1,099,440
......	514	263	118	20,046	1,202,742

TABLE 36.

Type of business	Number of returns (1)	Reported gross sales in N. C. (2)	Total net income (3)
Beverage, Food, and Drug Group			
Beverage distributors	85	$ 232,867	$ 8,023
Chain stores, drug and grocery	225	792,325	27,110
Other retailers, drug and grocery	635	356,011	11,493
Wholesalers; jobbers, manufacturers' branch sales, and subsidiary selling corporations	284	1,292,203	23,184
Equipment and Supplies Group			
Building materials and supplies	519	838,694	40,236
Business and office equipment and supplies	285	193,234	9,428
Electrical, heating and plumbing equipment and supplies	509	583,897	31,315
Industrial equipment and supplies	297	382,997	30,520
Other equipment and supplies - agriculture, construction, etc.	509	607,326	31,768
General Merchandise Group			
Department store and mail order	62	45,477	2,121
Chain stores	686	595,407	41,003
Household furniture and furnishings	429	194,025	9,485
Other retailers	1,157	388,372	19,362
Wholesalers; jobbers, manufacturers' branch sales, and subsidiary selling corporations	234	425,028	29,775
Unclassified Group			
Bulk commodity distributors - feed, fertilizer, fuel oil, coal, ice, etc.	403	458,631	16,297
Commodity brokers, dealers and commission firms	223	142,620	9,894
Textile-selling agents, manufacturers' representatives, manufacturers' branch sales and subsidiary selling corporations	147	185,102	18,739
Tobacco dealers and warehouses	41	56,965	4,480
All other trade corporations	469	417,058	27,757
Total	24,538	$22,194,074	$1,506,065

— **Continued**

Total net loss (4)	Out-of-state income (or loss) (5)	N. C. net economic loss deductions (6)	N. C. contributions (7)	N. C. net income (8)	Tax due (9)
$	$ 23	$ 25	$ 66	$ 7,909	$ 474,510
......	1,392	151	118	25,448	1,526,880
......	21	207	81	11,185	671,094
......	847	273	197	21,867	1,312,008
......	1,868	392	330	37,646	2,258,778
......	86	148	93	9,103	546,156
......	2,887	171	204	28,052	1,683,138
......	1,942	330	169	28,078	1,684,692
......	2,219	238	269	29,041	1,742,430
......	......	5	37	2,080	124,812
......	1,327	784	697	33,195	2,291,712
......	120	68	108	9,189	551,358
......	126	404	191		
				18,640	1,118,418
......	9,833	162	290	19,491	1,169,442
......	397	397	100	15,402	924,120
......	176	413	55	9,251	555,030
......	851	19	217	17,653	1,059,204
......	......	192	21	4,267	256,038
......	2,380	347	283	24,747	1,484,820
$278	$187,415	$24,856	$15,001	$1,278,518	$76,711,092

TABLE 37. INCOME TAX, 1973: FOREIGN CORPORATIONS, TAXABLE RETURNS, BY SIZE OF NET TAXABLE INCOME TAXABLE IN NORTH CAROLINA

(Analysis of returns for income year 1973)

Size of income taxable in North Carolina	Number of returns	Tax due
$ 1- $ 2,000	656	$ 29,326
2,001- 5,000	398	79,159
5,001- 10,000	366	157,713
10,001- 25,000	578	569,188
25,001- 50,000	407	864,036
50,001- 100,000	362	1,553,272
100,001- 250,000	327	3,218,588
250,001- 1,000,000	328	9,678,944
1,000,001- or more	177	62,896,945
Total	3,599	$79,047,171

TABLE 38. INCOME TAX, 1973: FOREIGN CORPORATIONS, TAXABLE RETURNS, BY TYPE OF BUSINESS

(Analysis of returns for income year 1973)

Type of business	Number of returns	Tax due
Agriculture and Extractive Industry		
Agriculture and horticulture	11	$ 45,479
Lumber and lumbering	4	22,171
Mining	3	9,347
Stone, gravel, etc. production	3	113,900
Construction Corporations		
Contracting and construction	386	903,204
Finance Corporations		
Brokers - securities	15	24,509
Insurance agencies	16	12,398
Mortgage and finance companies	90	675,098
Other finance corporations	7	16,880
Manufacturing Corporations (Includes only those actually manufacturing in North Carolina)		
Food and Feed Group		
Bottling companies (non-alcoholic)	9	153,246
Dairy products	4	372,363
Food packers and processors	25	657,617
Milling, grain, feed, etc.	6	166,936
Vegetable, fish, and animal oils and greases	5	180,868
Other food and feed	3	467,849
Forest Products Group		
Baskets, boxes, and wood products	32	1,207,406
Furniture and furnishings	23	1,300,406
Millwork, plywood, rough and dressed lumber	15	695,327
Paper and pulp	6	3,101,057
Minerals, Chemicals, and Metals Group		
Fertilizer, chemicals, drugs, etc.	44	5,814,013
Metals and machine shop	50	1,570,675
Stone and clay products	13	477,336
Textile Group		
Clothing and garment	50	1,636,377
Cotton and cotton yarn	54	3,404,598
Dyeing and finishing	12	297,299
Hosiery	5	40,177
Rayon and rayon yarn	3	4,108,479
Synthetics other than rayon	13	4,051,471
Other textiles	30	410,499
Tobacco Manufacturing		
Tobacco manufacturing and processing	8	14,573,460

TABLE 38. — Continued

Type of business	Number of returns	Tax due
Other Manufacturing		
Auto, body, and accessory manufacturing	13	$ 698,868
Business equipment and supplies	7	214,085
Industrial equipment and supplies	45	2,730,326
Newspapers	3	372,686
Printing and publishing	13	93,101
All other manufacturing	109	5,297,577
Miscellaneous Corporations		
Inactive corporations	29	72,531
Unclassified	27	58,889
Public Service Corporations		
Public service companies (are handled separately as a group)	102	4,350,548
Recreation and Amusement Corporations		
Film distributors and producers	7	10,838
Theatres	5	74,511
Other recreation	16	23,515
Service Corporations		
Advertising companies	15	16,399
Eating establishments	39	110,732
Engineering and management service	72	134,622
Hotels and inns	28	60,807
Laundry, dry cleaning, etc.	13	235,880
Professional service	3	353
Real estate and rental	270	350,308
Transportation (Excludes franchise utilities) U-drive-it, taxi, etc.	25	121,927
Warehousing and storage	14	6,778
Other service corporations	281	787,919
Trade Corporations (Includes out-of-state manufacturers who only sell in North Carolina)		
Automotive Group		
Gas and oil refiners, selling	15	905,983
Gas and oil retailers	26	283,014
Gas and oil wholesalers and distributors	13	51,660
Motor vehicle dealers and distributors	31	153,621
Motor vehicle manufacturers' branch sales and subsidiary selling corporations	9	2,128,268
Motor vehicle tires and accessories and services	54	464,040

TABLE 38. — Continued

Type of business	Number of returns	Tax due
Beverage, Food, and Drug Group		
Beverage distributors	42	$ 473,402
Chain stores, drug and grocery	23	768,732
Manufacturers' branch sales and subsidiary selling corporations	128	799,405
Wholesalers and jobbers, drug and grocery	47	177,681
Equipment and Supplies Group		
Building materials and supplies	109	840,875
Business and office equipment and supplies	85	2,353,893
Electrical, heating and plumbing equipment and supplies	108	892,295
Industrial equipment and supplies	193	1,890,159
Other equipment and supplies - agriculture, construction, etc.	157	849,361
General Merchandise Group		
Chain stores	166	1,699,273
Household furniture and furnishings	6	17,672
Manufacturers' branch sales and subsidiary selling corporations except textile products	32	297,549
Other retailers	25	149,264
Wholesalers and jobbers	64	264,322
Unclassified Group		
Bulk commodity distributors - feed, fertilizer, fuel oil, coal, ice, etc.	34	208,182
Commodity brokers, dealers and commission firms	33	119,235
Publishing company sales	17	53,291
Textile-selling agents, manufacturers' representatives, manufacturers' branch sales and subsidiary selling corporations	46	437,554
Tobacco dealers and warehouses	10	254,714
All other trade corporations	45	198,081
TOTAL	3,599	$79,047,171

TABLE 39. INCOME TAX, 1974: FOREIGN CORPORATIONS BY SIZE OF NET INCOME TAXABLE IN NORTH CAROLINA

(Analysis of all returns for income year 1974)

(Dollar amounts other than tax due are rounded to thousands)

Size of income taxable in North Carolina	Number of returns (1)	Number reporting deductible dividends (2)	Reported gross sales in N. C. (3)	Total net income (4)	Total net loss (5)	Out-of-state income (or loss) (6)	N. C. net economic loss deductions (7)
None	2,039	59	$ 4,746,293	$ 2,804,863	$ 3,814,861	$ (802,472)	$ 21,820
$ 1- $ 2,000	705	21	169,792	306,622	204	305,738	153
2,001- 5,000	368	9	141,959	180,940	6	179,227	420
5,001- 10,000	345	8	149,342	205,358	59	202,651	169
10,001- 25,000	555	18	458,274	676,294	2,945	661,998	2,161
25,001- 50,000	373	17	542,490	652,692	29	638,843	452
50,001- 100,000	333	5	987,647	1,683,769	8	1,659,542	512
100,001- 250,000	353	30	1,761,859	3,802,153	....	3,744,309	444
250,001- 1,000,000	350	29	11,847,262	7,924,295	....	7,739,507	2,416
1,000,001- or more	196	28	10,101,076	22,377,800	....	21,400,063	2,628
Total	5,617	224	$30,905,993	$40,614,785	$3,818,112	$35,729,403	$31,176

Size of income taxable in North Carolina	N. C. contributions (8)	N. C. net income (9)	Tax due (10)	Income directly allocated out-of-state (or loss) (11)	Income apportionable out-of-state (or loss) (12)	Income directly allocated to N. C.* (or loss) (13)	Income apportionable to N. C.* (or loss) (14)
None	$ 201	$ (229,550)	$	$ 3,541,621	$ (4,344,093)	$ 1,457	$ (208,986)
$ 1- $ 2,000	2	526	31,548	98,768	206,970	9	672
2,001- 5,000	29	1,257	75,444	20,056	159,171	2	1,704
5,001- 10,000	7	2,474	148,416	36,537	166,113	19	2,630
10,001- 25,000	21	9,171	550,254	86,964	575,035	145	11,206
25,001- 50,000	35	13,333	799,998	84,836	554,006	125	13,694
50,001- 100,000	59	23,647	1,418,832	345,222	1,314,320	257	23,962
100,001- 250,000	236	57,165	3,429,894	642,267	3,102,042	632	57,212
250,001- 1,000,000	455	181,918	10,915,098	963,403	6,776,104	1,312	183,476
1,000,001- or more	8,527	966,583	57,994,974	4,550,892	16,849,171	3,679	974,059
Total	$9,571	$1,256,074	$75,364,458	$10,370,565	$25,358,838	$7,637	$1,059,629

Note: Total of North Carolina net income is not reduced by North Carolina net loss reported by non-taxable corporations.

*Prior to deduction of North Carolina net economic losses, fully deductible contributions, and contributions to certain "qualified" North Carolina donees which are directly deductible from net income allocable to North Carolina.

TABLE 40. INCOME TAX, 1974: FOREIGN

(Analysis of all returns

(Dollar amounts other than

Type of business	Number of returns (1)	Reported gross sales in N. C. (2)	Total net income (3)
Agriculture and Extractive Industry			
Agriculture and horticulture	38	$ 44,461	$ 45,841
Lumber and lumbering	6	11,896	1,817
Mining	7	2,935	13,482
Stone, gravel, etc. production	9	21,948	37,260
Construction Corporations			
Contracting and construction	606	540,785	371,743
Finance Corporations			
Banks	28	769,694	15,174
Brokers - securities	42	176,643	87,855
Insurance agencies	32	2,491	48,526
Mortgage and finance companies	147	656,644	329,024
Collecting agencies and factors	11	1,566	818
Other finance corporations	30	95,596	117,928
Manufacturing Corporations (Includes only those actually manufacturing in North Carolina)			
Food and Feed Group			
Bakeries	8	77,873	4,836
Bottling companies (non-alcoholic)	8	57,290	183,986
Dairy products	4	237,110	392,866
Food packers and processors	33	344,424	240,511
Milling, grain, feed, etc.	11	145,062	138,637
Vegetable, fish, and animal oil and greases	5	18,902	11,194
Other feed and food	2	36,527	74,698
Forest Products Group			
Baskets, boxes, and wood products	31	345,194	1,111,504
Furniture and furnishings	39	132,039	71,972
Millwork, plywood, rough and dressed lumber	20	871,582	278,519
Paper and pulp	8	273,737	819,011
Minerals, Chemicals, and Metals Group			
Fertilizer, chemicals, drugs, etc.	65	1,347,391	2,120,418
Metals and machine shop	72	435,677	1,286,529
Stone and clay products	19	119,068	83,619
Textile Group			
Clothing and garment	75	216,558	140,746
Cotton and cotton yarn	78	57,607	276,617
Dyeing and finishing	18	83,440	16,340
Synthetics other than rayon	17	356,868	97,560
Hosiery	12	42,809	1,421
Other textiles	44	284,039	293,787
Tobacco Manufacturing			
Tobacco manufacturing and processing	10	238,468	675,625

CORPORATIONS BY TYPE OF BUSINESS

for income year 1974)

tax due are rounded to thousands)

Total net loss (4)	Out-of-state income (or loss) (5)	N. C. net economic loss deductions (6)	N. C. contributions (7)	N. C. net income (8)	N. C. net loss (9)	Tax due (10)
$ 9,572	$ 37,835	$ 695	$ 1	$ 2,592	$ 4,354	$ 155,502
130	1,378	181	......	209	80	12,540
155	13,207	......	......	158	38	9,456
2,074	33,711	3	19	1,700	245	101,982
61,107	302,865	1,221	33	14,616	8,096	876,960
16,035	(10)	......	869	14,424	16,144	865,422
44,665	44,289	40	13	369	1,521	22,158
2,574	45,821	......	......	193	63	11,586
111,760	210,977	232	2	10,136	4,082	608,166
428	388	26	......	22	45	1,320
17,928	100,840	2	8	390	1,247	23,394
15,269	(10,358)	183	1	117	376	7,002
....	181,799	......	26	2,162	....	129,696
342	386,297	......	21	6,470	264	388,176
18,993	213,851	127	3	8,806	1,269	528,366
13,923	119,530	1,378	5	4,119	318	247,116
....	7,595	341	1	3,257	....	195,390
....	67,232	8	......	7,457	....	447,432
466	1,084,991	25	51	26,034	62	1,562,016
29,389	24,704	341	254	20,379	3,095	1,222,734
4,785	267,823	1	19	6,958	1,067	417,480
162	760,854	66	123	57,881	76	3,472,866
18,500	2,025,643	6,105	344	72,537	2,713	4,352,262
6,371	1,249,136	1,056	,101	31,570	1,705	1,894,206
26,467	55,053	......	17	5,520	3,438	331,212
43,249	84,888	590	246	20,300	8,526	1,218,000
38,205	196,922	1,277	503	51,357	11,647	3,081,408
6,336	5,672	41	10	7,573	3,291	454,350
7,142	63,089	1,447	60	29,479	3,657	1,768,722
6,672	(1,555)	......	......	17	3,714	1,020
9,704	212,912	595	2,559	69,312	1,296	4,158,714
....	440,261	375	2,162	232,828	....	13,969,662

TABLE 40.

Type of business	Number of returns (1)	Reported gross sales in N. C. (2)	Total net income (3)
Other Manufacturing			
Auto, body, and accessory manufacturing	14	$ 105,727	$ 395,863
Business equipment and supplies	13	39,622	124,867
Industrial equipment and supplies	66	541,425	1,305,401
Newspapers	5	42,934	6,655
Printing and publishing	19	27,802	62,425
All other manufacturing	164	983,354	1,839,193
Miscellaneous Corporations			
Inactive corporations	148	....	46,911
Unclassified	44	16,471	137,910
Public Service Corporation			
Public service companies (are handled separately as a group)	145	8,468,464	1,630,577
Recreation and Amusement Corporations			
Film distributors and producers	12	13,725	60,287
Theatres	11	9,422	7,322
Other recreation	32	6,602	3,554
Service Corporations			
Advertising companies	20	10,295	21,612
Barber and beauty shops	4	3,796	180
Eating establishments	82	85,000	56,273
Co-ops	7	40,050	662
Engineering and management services	106	70,348	119,977
Hotels and inns	52	34,201	25,173
Laundry, dry cleaning, etc.	17	42,052	37,463
Professional service	6	988	78
Real estate and rental	453	110,082	113,731
Transportation (Excludes franchise utilities) U-drive-it, taxi, etc.	40	85,073	94,417
Warehousing and storage	18	11,343	5,697
Other service corporations	545	461,347	850,748
Trade Corporations (Includes out-of-state manufacturers who only sell in North Carolina)			
Automotive Group			
Gas and oil refiners, selling	23	1,393,532	6,706,260
Gas and oil retailers	30	80,257	68,043
Gas and oil wholesalers and distributors	16	161,226	92,462
Motor vehicles dealers and distributors	42	188,757	69,098
Motor vehicle manufacturers' branch sales and subsidiary selling corporations	9	1,081,085	1,738,130
Motor vehicle tires and accessories and service	82	318,145	424,344

— Continued

Total net loss (4)	Out-of-state income (or loss) (5)	N. C. net economic loss deductions (6)	N. C. contributions (7)	N. C. net income (8)	N. C. net loss (9)	Tax due (10)
$ 26,670	$ 361,866	$	$ 8	$ 8,879	$ 1,560	$ 532,710
64,727	57,403	416	6	3,216	901	192,954
152,072	1,108,976	1,015	296	52,480	9,437	3,148,782
106	181	1	......	6,381	14	382,884
4,269	56,290	4	1	2,070	209	124,224
216,073	1,586,441	337	123	57,286	21,067	3,437,178
65,726	(17,140)	2,251	29	1,290	5,245	77,382
8,113	126,510	1,179	7	2,247	145	134,796
191,291	1,373,902	771	577	76,210	12,175	4,572,606
25,243	34,636	171	......	299	61	17,916
47	5,937	1	2	1,379	42	82,716
111	3,217	41	1	291	107	17,454
482	21,046	......	1	235	152	14,118
....	115	36	1	27	....	1,638
12,932	42,100	41	4	2,024	828	121,422
....	511	139	1	12	....	690
5,878	112,380	36	21	2,780	1,117	166,794
10,795	15,905	32	2	540	2,100	32,418
340	32,864	......	5	4,344	91	260,646
608	(502)	......	......	2	30	114
157,372	(18,526)	569	12	6,552	32,249	393,126
57,498	35,635	53	5	3,137	1,910	188,190
355	5,281	39	......	128	106	7,656
491,683	354,646	1,479	21	14,820	11,904	889,188
129,032	6,544,607	718	9	34,663	2,769	2,079,768
1,383	61,191	......	......	5,537	68	332,208
80,155	12,592	......	......	969	1,254	58,134
938	66,873	6	15	2,198	933	131,886
6,316	1,725,306	......	101	6,667	259	399,996
83,850	334,074	136	6	7,136	858	428,166

TABLE 40.

Type of business	Number of returns (1)	Reported gross sales in N. C. (2)	Total net income (3)
Beverage, Food and Drug Group			
Beverage distributors	50	$ 236,153	$ 534,361
Chain stores, drug and grocery	28	1,078,960	170,125
Manufacturers' branch sales and subsidiary selling corporations	168	964,941	1,713,676
Other retailers, drug and grocery	6	3,869	196
Wholesalers and jobbers, drug and grocery	59	196,563	175,289
Equipment and Supplies Group			
Building materials and supplies	128	451,954	750,805
Business and office equipment and supplies	125	382,678	2,953,140
Electrical, heating and plumbing equipment and supplies	147	489,737	876,371
Industrial equipment and supplies	236	1,357,437	3,149,288
Other equipment and supplies - agriculture, construction, etc.	226	654,089	2,063,671
General Merchandise Group			
Department store and mail order	3	5,378	27
Chain stores	240	965,900	559,658
Household furniture and furnishings	9	4,324	2,615
Manufacturers' branch sales and subsidiary selling corporations except textile products	48	119,877	1,104,927
Other retailers	39	111,926	45,218
Wholesalers and jobbers	88.	207,173	109,412
Unclassified Group			
Bulk commodity distributors - feed, fertilizer, fuel oil, coal, ice, etc.	48	107,321	182,449
Commodity brokers, dealers and commission firms	47	157,053	425,601
Publishing company sales	22	28,942	115,607
Textile-selling agents, manufacturers' representatives, manufacturers' branch sales and subsidiary selling corporations	61	197,923	137,286
Tobacco dealers and warehouses	14	106,923	8,407
All other trade corporations	65	83,426	101,492
Total	5,617	$30,905,993	$40,614,785

— Continued

Total net loss (4)	Out-of-state income (or loss) (5)	N. C. Net economic loss deductions (6)	N. C. contributions (7)	N. C. net income (8)	N. C. net loss (9)	Tax due (10)
$ 30,313	$ 493,343	$ 2	$ 54	$ 10,986	$ 337	$ 659,154
290	151,883	493	19	17,621	126	1,057,230
60,315	1,640,979	224	48	15,568	3,459	934,104
20	126	4	......	66	20	3,984
18,856	152,566	......	4	4,169	307	250,164
103,028	639,734	191	15	11,696	3,858	701,748
190,037	2,714,928	342	178	49,538	1,882	2,972,268
469,460	394,612	250	25	14,291	2,267	857,472
66,918	3,038,883	1,052	91	46,404	4,060	2,784,264
29,303	2,015,703	712	96	18,672	815	1,120,320
6,679	(6,626)	......	......	10	37	576
352,200	206,618	226	230	13,870	13,486	832,206
898	1,563	......	2	213	61	12,762
6,528	1,093,796	12	63	4,712	183	282,696
3,277	41,401	1	14	691	166	41,484
5,074	99,060	1,543	7	4,312	583	258,720
81,844	93,194	122	3	8,823	1,538	529,386
27,813	390,086	6	......	7,998	303	479,880
15,962	99,177	21	......	833	386	49,968
2,383	129,466	61	8	6,387	1,020	383,238
16	3,311	45	7	5,039	10	302,328
40,430	64,147	101	4	1,441	4,630	86,448
$3.818,112	$35,729,403	$31,176	$9,571	$1,256,074	$229,550	$75,364,458

TABLE 41. INCOME TAX, 1974: FOREIGN CORPORATIONS,

(Analysis of returns

(Dollar amounts other than tax

Type of business	Number of returns (1)	Reported gross sales in N. C. (2)	Total net income (3)
Agriculture and Extractive Industry			
Agriculture and horticulture	11	$ 4,864	$ 45,203
Mining	5	2,696	13,482
Other extractive	5	24,681	37,973
Construction Corporations			
Contracting and construction	415	346,222	347,417
Finance Corporations			
Banks	7	394,907	15,174
Brokers - securities	14	169,345	87,342
Insurance agencies	17	1,543	48,522
Mortgage and finance companies	69	623,822	323,382
Collecting agencies and factors	7	804	784
Other finance corporations	6	2,753	116,976
Manufacturing Corporations (Includes only those actually manufacturing in North Carolina)			
Food and Feed Group			
Bottling companies (non-alcoholic)	8	57,290	183,986
Dairy products	3	217,551	392,866
Food packers and processors	23	299,570	239,706
Milling, feed, grain, etc.	6	121,614	137,877
Vegetable, fish, and animal oils and greases	5	18,902	11,194
Other food and feed	2	36,933	74,574
Forest Products Group			
Baskets, boxes, and wood products	29	344,046	1,111,467
Furniture and furnishings	21	91,231	71,024
Millwork, plywood, rough and dressed lumber	11	845,146	274,548
Paper and pulp	7	271,996	810,011
Minerals, Chemicals, and Metals Group			
Fertilizer, chemicals, drugs, etc.	50	1,236,919	1,932,248
Metals and machine shop	55	405,249	1,278,535
Stone and clay products	12	87,435	83,619
Textile Group			
Clothing and garment	55	170,947	139,983
Cotton and cotton yarn	50	457,621	275,032
Dyeing and finishing	10	58,715	16,299
Synthetics other than rayon	10	258,282	94,920
Other textiles	32	234,559	292,999
Tobacco Manufacturing			
Tobacco manufacturing and processing	9	237,749	675,250

TAXABLE RETURNS, BY TYPE OF BUSINESS
for income year 1974)
due are rounded to thousands)

Total net loss (4)	Out-of-state income (or loss) (5)	N. C. net economic loss deductions (6)	N. C. contributions (7)	N. C. net income (8)	Tax due (9)
$	$ 41,954	$ 657	$ 1	$ 2,592	$ 155,502
......	13,324	......	......	158	9,456
......	36,045	......	19	1,909	114,522
8	332,555	208	32	14,616	876,960
9	(10)	......	752	14,424	865,422
......	86,960	......	13	369	22,158
......	48,329	......	......	193	11,586
......	313,191	54	2	10,136	608,166
......	739	23	......	22	1,320
......	116,578	......	8	390	23,394
......	181,799	......	26	2,162	129,696
......	386,375	......	21	6,470	388,176
......	230,897	......	3	8,806	528,366
......	132,376	1,378	5	4,119	247,116
......	7,595	341	1	3,257	195,390
......	67,000	......	1	7,574	454,434
......	1,085,382	......	51	26,034	1,562,016
......	50,101	291	254	20,379	1,222,734
......	267,570	......	19	6,958	417,480
......	760,941	66	123	57,881	3,472,866
......	1,858,650	717	343	72,538	4,352,262
......	1,246,278	586	101	31,570	1,894,206
......	78,086	......	12	5,520	331,212
2,687	116,662	104	231	20,300	1,218,000
......	223,072	105	498	51,357	3,081,408
......	8,717	......	10	7,573	454,350
......	65,381	......	60	29,479	1,768,722
......	221,096	15	2,559	69,329	4,159,734
......	440,261	......	2.162	232,828	13,969,662

TABLE 41.

Type of business	Number of returns (1)	Reported gross sales in N. C. (2)	Total net income (3)
Other Manufacturing			
Auto, body, and accessory manufacturing	8	$ 78,016	$ 392,490
Business equipment and supplies	8	30,910	124,202
Industrial equipment and supplies	48	419,860	1,117,755
Newapapers	3	[illegible]390	6,625
Printing and publishing	11	17,775	61,822
All other manufacturing	113	792,119	1,789,793
Miscellaneous Corporations			
Inactive corporations	41	....	43,351
Unclassified	26	8,520	137,291
Public Service Corporations			
Public service companies (are handled separately as a group)	98	8,215,583	1,580,606
Recreation and Amusement Corporations			
Film distributors and producers	7	6,536	38,021
Theatres	6	9,065	7,322
Other recreation	17	4,381	3,490
Service Corporations			
Advertising companies	15	9,523	21,612
Barber and beauty shops	4	3,796	180
Eating establishments	46	52,031	53,469
Co-ops	3	39,281	662
Engineering and management services	70	33,729	119,316
Hotels and inns	18	14,210	24,554
Laundry, drycleaning, etc.	11	36,142	37,463
Professional service	5	592	78
Real estate and rental	253	21,735	92,092
Transportation (Excludes franchise utilities) U-drive-it, taxi, etc.	23	52,975	93,963
Warehousing and storage	14	10,520	5,411
Other service corporations	313	22,404	823,237
Trade Corporations (Includes out-of-state manufacturers who only sell in North Carolina)			
Automotive Group			
Gas and oil refiners, selling	15	1,093,492	5,317,227
Gas and oil retailers	27	77,366	68,043
Gas and oil wholesalers and distributors	15	76,285	92,462
Motor vehicle dealers and distributors	26	135,643	69,098
Motor vehicle manufacturers' branch sales and subsidiary selling corporations	6	1,015,621	1,461,392
Motor vehicle tires and accessories and services	55	255,578	421,405

— Continued

Total net loss (4)	Out-of-state income (or loss) (5)	N. C. net economic loss deductions (6)	N. C. contributions (7)	N. C. net income (8)	Tax due (9)
$	$ 383,604	$	$ 7	$ 8,879	$ 532,710
......	130,981	......	5	3,216	192,954
......	1,064,877	103	296	52,480	3,148,782
......	243	......	......	6,381	382,884
......	59,750	......	1	2,070	124,224
......	1,732,251	142	115	57,286	3,437,178
15	40,961	1,056	29	1,290	77,382
......	134,061	977	7	2,247	134,796
......	1,503,553	272	570	76,210	4,572,606
......	37,716	6	......	299	17,916
......	5,942	......	2	1,379	82,716
......	3,189	9	1	291	17,454
......	21,376	......	1	235	14,118
......	115	36	1	27	1,638
248	51,168	26	4	2,024	121,422
......	511	139	1	12	690
25	116,461	29	21	2,780	166,794
......	24,001	......	2	540	32,418
......	33,114	......	5	4,344	260,646
......	76	......	......	2	114
238	85,254	35	12	6,552	393,126
......	90,803	19	5	3,137	188,190
......	5,283	......	......	128	7,656
11	807,839	545	21	14,820	889,188
......	5,281,848	716	1	34,663	2,079,768
......	62,506	......	......	5,537	332,208
......	91,493	......	......	969	58,134
......	66,879	5	15	2,198	131,886
......	1,454,657	......	68	6,667	399,996
......	414,262	......	6	7,136	428,166

TABLE 41.

Type of business	Number of returns (1)	Reported gross sales in N. C. (2)	Total net income (3)
Beverage, Food, and Drug Group			
Beverage distributors	38	$ 201,145	$ 533,851
Chain stores, drug and grocery	22	755,755	159,699
Manufacturers' branch sales and subsidiary selling corporations	125	823,702	1,683,754
Other retailers, drug and grocery	3	2,672	192
Wholesalers and jobbers, drug and grocery	46	168,459	175,289
Equipment and Supplies Group			
Building materials and supplies	94	349,076	718,[illegible]
Business and office equipment and supplies	85	284,945	2,896,510
Electrical, heating and plumbing equipment and supplies	105	372,504	824,898
Industrial equipment and supplies	194	1,279,407	2,990,445
Other equipment and supplies - agriculture, construction, etc.	179	580,946	2,001,652
General Merchandise Group			
Chain stores	123	607,939	466,581
Household furniture and furnishings	6	4,054	2,615
Manufacturers' branch sales and subsidiary selling corporations except textile products	35	107,446	1,104,295
Other retailers	22	112,051	45,244
Wholesalers and jobbers	68	182,528	106,737
Unclassified Group			
Bulk commodity distributors - feed, fertilizer, fuel oil, coal, ice, etc.	35	83,639	182,360
Commodity brokers, dealers, and commission firms	29	109,733	418,659
Publishing company sales	14	18,026	107,039
Textile-selling agents, manufacturers' representatives, manufacturers' branch sales and subsidiary selling corporations	49	165,235	136,297
Tobacco dealers and warehouses	12	99,310	8,369
All other trade corporations	35	51,161	101,347
Total	3,578	$26,159,701	$37,809,923

— Continued

Total net loss (4)	Out-of-state income (or loss) (5)	N. C. net economic loss deductions (6)	N. C. contributions (7)	N. C. net income (8)	Tax due (9)
$	$ 522,811	$	$ 54	$ 10,986	$ 659,154
......	142,060	......	19	17,621	1,057,230
......	1,668,063	75	48	15,568	934,104
......	126	......	......	66	3,984
......	171,115	......	4	4,169	250,164
......	706,473	97	15	11,696	701,748
......	2,846,651	143	178	49,538	2,972,268
10	810,566	7	25	14,291	857,472
......	2,943,804	146	91	46,404	2,784,264
......	1,982,873	12	96	18,672	1,120,302
......	452,340	141	230	13,870	832,206
......	2,400	......	2	213	12,762
......	1,099,519	2	63	4,712	282,696
......	44,528	......	14	701	42,060
......	102,415	4	7	4,312	258,720
......	173,501	33	3	8,823	529,386
......	410,660	1	......	7,998	479,880
......	106,206	......	......	833	49,968
......	129,889	13	8	6,387	383,238
......	3,307	16	7	5,039	302,328
......	99,894	8	4	1,441	86,448
$3,250	$36,531,876	$9,355	$9,370	$1,256,074	$75,364,458

TABLE 42. INCOME TAX, 1974: FOREIGN AND DOMESTIC PUBLIC SERVICE CORPORATIONS, OTHER THAN RAILROADS, BY SIZE OF NET INCOME TAXABLE IN NORTH CAROLINA

(Dollar amounts other than tax due are rounded to thousands)

Size of income taxable in North Carolina	Number of returns (1)	Number reporting deductible dividends (2)	Reported gross sales in N. C. (3)	Total net income (4)	Total net loss (5)	Out-of-state income (or loss) (6)	N. C. net economic loss deductions (7)
None	481	11	$ 1,251,014	$ 52,880	$ 237,008	$ (90,179)	$ 1,968
$ 1- $ 2,000	96	3	12,129	4,879	....	4,741	57
2,001- 5,000	82	2	11,067	862	....	512	76
5,001- 10,000	82	3	14,064	25,974	....	25,336	45
10,001- 25,000	137	16	49,431	6,801	....	4,369	83
25,001- 50,000	99	7	51,055	20,021	....	16,555	64
50,001- 100,000	56	1	64,876	177,866	....	173,785	132
100,001- 250,000	33	2	78,739	36,886	....	31,253	....
250,001- 1,000,000	24	4	7,353,037	367,571	....	355,859	91
1,000,001 or more	25	4	948,064	822,238	....	721,459	....
Total	1,115	53	$9,833,482	$1,515,979	$237,008	$1,243,689	$2,515

Size of income taxable in North Carolina	N. C. contributions (8)	N. C. net income (9)	Tax due (10)	Income directly allocated out-of-state (or loss) (11)	Income apportionable out-of-state (or loss) (12)	Income directly allocated to N. C.* (or loss) (13)	Income apportionable to N. C.* (or loss) (14)
None	$ 84	$ (96,002)	$ ……..	$ 52,161	$ (142,340)	$ 14,143	$ (108,093)
$ 1- $ 2,000	2	80	4,812	……..	4,741	……..	139
2,001- 5,000	2	272	16,332	15	498	……..	350
5,001- 10,000	6	588	35,274	18,725	6,610	3	636
10,001- 25,000	23	2,326	139,548	300	4,069	3	2,429
25,001- 50,000	21	3,381	202,848	17	16,538	69	3,397
50,001- 100,000	34	3,916	234,930	281	173,504	132	3,949
100,001- 250,000	105	5,528	331,692	3,085	28,168	139	5,494
250,001- 1,000,000	97	11,523	691,398	6,111	349,749	108	11,603
1,000,001 or more	534	100,246	6,014,748	14,561	706,897	1,065	99,715
Total	$909	$127,860	$7,671,582	$95,256	$1,148,433	$15,661	$19,618

Note: Total of North Carolina net income is not reduced by North Carolina net loss reported by non-taxable corporations.

*Prior to deduction of North Carolina net economic losses, fully deductible contributions, and contributions to certain "qualified" North Carolina donees which are directly deductible from net income allocable to North Carolina.

TABLE 43. INCOME TAX, 1974: FOREIGN AND DOMESTIC PUBLIC SERVICE CORPORATIONS, OTHER THAN RAILROADS, BY TYPE OF BUSINESS

(Dollar amounts other than tax due are rounded to thousands)

Type of business	Number of Returns (1)	Number reporting deductible dividends (2)	Reported gross sales in N. C. (3)	Total net income (4)	Total net loss (5)	Out-of-state income (or loss) (6)	N. C. net economic loss deductions (7)	N. C. contributions (8)
Airlines	6	......	$ 24,817	$ 275,567	$ 155	$ 273,369	$ 121	$ 75
Bus	33	1	31,780	46,616	349	44,711	2	9
Electric power	9	1	996,671	64	186,138	(102,872)	......	46
Gas	6	......	222,177	32,363	308	15,109	......	70
Motor Freight	700	30	597,989	259,023	46,843	191,377	1,118	190
Pipeline	4	......	7,238,930	31,163	....	30,654	....	3
Radio and television stations	199	16	85,652	237,587	2,075	224,343	632	219
Telephone and telegraph	30	4	622,958	631,150	120	567,005	326	294
Water sales and sewerage	126	1	11,919	2,346	1,020	(7)	314	4
Others	2	......	591	101	....	....	3	......
Total	1,115	53	$9,833,482	$1,515,979	$237,008	$1,243,689	$2,515	$909

Type of business	N. C. net income (9)	N. C. net loss (10)	Tax due (11)	Income directly allocated out-of-state (or loss) (12)	Income apportionable out-of-state (or loss) (13)	Income directly allocated to N. C.* (or loss) (14)	Income apportionable to N. C.* (or loss) (15)
Airlines	$ 2,086	$ 240	$ 125,130	$ 48,831	$ 224,538	$ 1,181	$ 861
Bus	1,895	349	113,700	6,090	38,621	33	1,523
Electric power	64	83,312	3,828	2,889	(105,761)	13,924	(97,125)
Gas	16,899	22	1,013,934	2	15,107	2	16,945
Motor freight	28,477	8,982	1,708,626	4,139	187,238	275	20,526
Pipeline	506	....	30,384	18,652	12,002	....	509
Radio and television stations	12,282	1,965	736,908	14,336	210,008	247	10,922
Telephone and telegraph	63,525	120	3,811,512	318	566,687	....	64,025
Water sales and sewerage	2,028	1,013	121,704	....	(7)	....	1,332
Others	98	....	5,856	....	....	....	101
Total	$127,860	$96,002	$7,671,582	$95,256	$1,148,433	$15,661	$19,618

*Prior to deduction of North Carolina net economic losses, fully deductible contributions, and contributions to certain "qualified" North Carolina donees which are directly deductible from net income allocable to North Carolina.

TABLE 44. INCOME TAX, 1974: RAILROADS, PULLMAN AND EXPRESS COMPANIES, AND RAILWAY TERMINALS, DOMESTIC AND FOREIGN, BY SIZE OF NET INCOME TAXABLE IN NORTH CAROLINA

(Dollar amounts other than tax due are rounded to thousands)

Size of income taxable in North Carolina	Number of returns (1)	Number reporting deductible dividends (2)	Reported gross sales in in N. C. (3)	Total net income (4)	Total net loss (5)	Out-of-state income (or loss) (6)	N. C. net economic loss deductions (7)
None	9	......	$120,783	$ 331	$ 80,042	$ (76,433)	$ 331
$ 1- $ 25,000	4	......	1,122	28,517	....	28,454	41
25,001- 50,000	5	1	958	572	....	372	8
50,001- 100,000	3	2	243	234	....	....	......
100,001- 250,000	4	1	2,561	2,633	....	1,979	......
250,001- 1,000,000	5	1	30,690	119,501	....	117,229	......
1,000,001 or more	3	......	136,193	62,387	....	54,724	......
Total	33	5	$292,551	$214,175	$80,042	$126,325	$381

Size of income taxable in North Carolina	N. C. contributions (8)	N. C. net income (9)	Tax due (10)	Income directly allocated out-of-state (or loss) (11)	Income apportionable out-of-state (or loss) (12)	Income directly allocated to N. C.* (or loss) (13)	Income apportionable to N. C.* (or loss) (14)
None	$......	$ (3,609)	$	$7,377	$ (83,810)	$ 30	$ (3,308)
$ 1- $ 25,000	......	22	1,296	191	28,264	1	63
25,001- 50,000	......	192	11,526	190	181	......	200
50,001- 100,000	......	234	14,016	....	....	......	234
100,001- 250,000	5	649	38,940	2	1,977	......	654
250,001- 1,000,000	2	2,270	136,224	25,854	91,375	37	2,236
1,000,001 or more	294	7,369	442,164	36,030	18,694	56	7,607
Total	$300	$10,736	$644,166	$69,644	$56,681	$124	$7,685

Note: Total of North Carolina net income is not reduced by North Carolina net loss reported by non-taxable corporations.

*Prior to deduction of North Carolina net economic losses, fully deductible contributions, and contributions to certain "qualified" North Carolina donees which are directly deductible from net income allocable to North Carolina.

THE SALES AND USE TAXES

During the past two fiscal years prices moved upward at an annual rate of 7 percent or better based on the level of the Consumer Price Index in the closing month of each of the two fiscal years. Monthly growth in sales and use tax collections reflected this continuing inflationary pressure. The State's economic growth also helped boost collections each year, but seemed to be a stronger factor in 1977-78 than in 1976-77. Monthly growth in sales tax revenue was 9 percent or more every month in the 24 month period except during two winter months, January and February of 1977, when collections were up less than 5 percent each month.

In fiscal year 1976-77 there was an increase of close to 10 percent as collections totaled $510.3 millions. In fiscal year 1977-78 ten out of the twelve months showed a higher rate of growth than in the preceding year and total collections for the year were 13 1/2 percent greater. Collections were nearly $579 millions, or $68.7 millions above 1976-77.

Motor vehicle sales provided considerable support for the gain in collections in fiscal year 1976-77. Grocery store and supermarket sales were next in importance in contributing to the dollar gain followed by restaurant sales. Other categories with large dollar gains were general stores and building materials dealers. Percentagewise the motor vehicle sales and restaurant sales were the leaders. Of the major groups shown in Table 45, the automotive group accounted for the largest portion of the total increase during 1976-77. The food group had nearly as large dollar gain as the automotive group, but a much smaller percentage gain.

All the major groups except automotive had better dollar gains in 1977-78 than in 1976-77. Grocery stores and supermarkets had a 10 percent increase in sales and were the source of about one-seventh of the growth in collections. Building material dealers' sales rose sharply, up almost 25 percent, and were responsible for about 10 percent of the dollar gain. Restaurant sales also experienced a better advance than in 1976-77, almost 17 percent compared to 15 percent a year earlier. The volume of sales by restaurants exceeded $1 billion in each of the past two fiscal years. For every three dollars they spent in grocery stores and supermarkets, North Carolinians spent almost one dollar in a restaurant, cafeteria, or other establishment selling meals or prepared foods in fiscal year 1977-78. Comparisons of dollar sales by the various business classifications in the past two fiscal years can be made by referring to the data in Table 50. Gross sales and use tax collections by these businesses are reported in Table 47. An indication of the number of merchants registered in each business classification can also be found in Table 47.

Changes in the Sales and Use Tax Law Enacted by the 1977 General Assembly. The provision in the law which limits the amount of sales or use tax paid on an article of mill machinery to a maximum of $80 was amended in both sessions of the 1977 General Assembly. In the first session the law was amended to allow contractors to purchase such machinery subject to the $80 maximum per article whenever they purchase and install the machinery in carrying out a contract with a manufacturing company. This change was effective July 1, 1977. In the second session the law was amended to broaden this provision to enable sub-contractors to receive the same treatment as general contractors in so far as the maximum tax is concerned. This change was made retroactive to July 1, 1977 thus making both contractors and subcontractors subject to the same effective date for the amendment. Only two other changes were made in the sales and use tax law. One change, effective July 1, 1977, made possible semi-annual refunds of tax paid by certain proprietary hospitals on medicines and drugs purchased for use in carrying out the work of these hospitals. The other change exempted sales and use of vaccines, remedies, and medications for livestock and poultry effective July 1, 1978.

Local Government Sales and Use Tax. Only two of the 100 counties were not levying the one percent local tax as of October 1, 1978. On that date the tax became effective in Person County leaving only Burke and Scotland without the tax. No county adopted the tax in fiscal year 1976-77 and only one county, Hyde, adopted the tax in fiscal year 1977-78. The tax became effective in Hyde County on September 1, 1977.

Total net collections of the one percent local tax in fiscal year 1977-78 were $161.5 millions. For fiscal year 1976-77 the collections were $142.0 millions. Table 53 provides collections data by fiscal year for all counties since the first one percent levy was imposed by Mecklenburg County in 1968. The table gives the amount collected by the State during the year and not the amount actually distributed to the local governments. The State's administrative costs have not been deducted.

The proceeds from the tax are distributed quarterly by the North Carolina Department of Revenue about 45 days after the end of the calendar quarter. Distribution dates are around February 15, May 15, August 15, and November 15. Because of the quarterly distribution pattern and the one month lag in collections, local governments do not receive during the fiscal year the actual revenue collected by the merchants in that fiscal year.

Table 52 provides collection data and distributable shares for the counties levying the local government sales and use tax in fiscal years 1976-77 and 1977-78. During the 1977-78 fiscal year Hyde County was the only county that had less than 12 months collections. The distributable shares are the net collections less the State's administrative costs. These shares include the amounts for all local governments, not just the county governments' shares.

Sales Tax Collections in Other States. At the end of the fiscal year 1976-77 forty-five states were levying state sales taxes.[1] Table 46 contains collection data for these states for the 1976-77 fiscal year.

The forty-five states collected $30.9 billions in sales tax revenue during fiscal year 1976-77. The increase over the previous fiscal year was about 13 percent. This revenue source continued to account for about 30 percent of State tax collections for the 50 states.

Three states changed their tax rates during fiscal year 1976-77. Maryland increased its rate from 4 to 5 percent effective June 1, 1977. Nebraska raised its rate from 2 1/2 to 3 percent effective September 1, 1976. The third state, North Dakota, reduced its rate from 4 to 3 percent effective January 1, 1977.

The per capita burden of the tax for the 45 states was $147.64. Comparison of the several states indicates a range in per capita tax from a low of $68.27 in Vermont to a high of $384.16 in Hawaii. The per capita sales tax in North Carolina was $93.53, or about $54 below the average for all the sales tax states.

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[1] States not levying a state sales tax were Alaska, Delaware, Montana, New Hampshire, and Oregon.

TABLE 47. STATE SALES AND USE TAX: NUMBER OF MERCHANTS AND GROSS COLLECTIONS BY BUSINESS GROUPS AND UNITS FOR FISCAL YEARS ENDING IN 1977 AND 1978

Business groups and units	1977	1978	Number of merchants*
Apparel Group	**$17,194,504**	**$19,138,226**	**4,541**
Boot and shoe stores	3,055,860	3,407,293	692
Clothing stores	12,115,999	13,666,584	2,911
Furriers	33,882	44,129	13
Haberdasheries	518,521	505,520	57
Millinery shops	45,797	47,785	18
Shoe repair shops	174,926	174,408	311
Others	1,249,520	1,292,507	540
Automotive Group	**82,631,977**	**91,540,321**	**19,960**
Motor vehicles dealers	6,912,604	7,925,195	4,041
Motor vehicles, airplanes, boats—2% only	42,950,327	47,789,511	....
Service stations	8,755,810	8,914,372	6,513
Garages	3,525,240	4,185,527	5,264
Motorcycle and bicycle dealers	489,787	577,461	393
Automotive supplies, parts and accessories stores	7,569,706	8,384,325	1,885
Oil and petroleum products dealers	6,599,534	7,330,681	613
Tire dealers, recappers, and repairers	4,607,200	5,225,620	905
Others	1,221,770	1,207,627	346
Food Group	**145,658,624**	**161,608,883**	**26,449**
Bakeries	784,247	817,399	250
Candy and confectionery stores	517,423	528,271	298
Dairies and dairy bars	1,345,645	1,306,636	458
Grocery stores, meat markets, etc.	103,359,277	113,116,311	11,663
Vending machine operators, drink stands	4,760,911	5,112,702	2,783
Restaurants, cafeterias, grills, snack bars, etc.	32,122,068	37,496,719	8,782
Taverns, night clubs, etc.	1,960,794	2,231,169	1,787
Others	808,258	999,675	428
Furniture Group	**23,575,298**	**26,555,351**	**10,157**
Furniture stores	10,045,629	11,036,974	2,080
Household appliance dealers and repair services	6,229,900	7,227,855	2,997
Musical merchandise dealers	2,167,372	2,505,954	866
Industrial, office and store furniture and fixture dealers	1,383,166	1,489,869	187
Awning and venetian blind dealers	121,800	141,333	46
Antique dealers and interior decorators	1,097,004	1,275,903	2,280
Upholstery shops and floor covering dealers	2,017,846	2,249,108	1,416
Others	512,580	628,356	286
General Merchandise Group	**97,155,892**	**109,085,727**	**14,741**
Department stores	22,593,643	24,459,690	443
Drug stores, drug and medical supply houses	8,010,839	8,915,861	1,357
Dry goods stores, fabric and yarn shops	2,931,609	2,966,286	1,347
Farm implement and supply stores	2,673,858	2,961,334	1,134
General stores and trading stamp stores	26,255,732	30,053,456	1,326
Hardware stores	5,811,163	6,888,314	1,088
Jewelry stores, watch and clock repairmen	2,506,497	2,717,771	1,168
Leather, leather goods stores	113,435	134,277	162
Industrial machinery and supply dealers	4,073,395	4,623,818	1,087
Secondhand goods stores	69,590	92,907	408
Sporting goods stores, toy shops	2,217,807	2,617,203	1,068
Variety, 5 and 10 specialty stores	10,516,704	11,610,545	851
Paint, wallpaper and glass stores	2,145,952	2,497,974	481
Salvage and army surplus stores, etc.	463,559	538,777	316
Road building equipment and supply dealers	2,806,809	3,399,173	238
Gift and novelty shops	1,798,894	2,134,618	1,167
Others	2,166,407	2,473,725	1,099

TABLE 47 — Continued

Business groups and units	1977	1978	Number of merchants*
Lumber and Building Material Group	**$47,741,989**	**$57,546,821**	**6,016**
Sheet metal shops, steel fabricators	3,169,411	4,035,952	449
Building hardware and machine stores	830,777	897,921	87
Building material dealers	27,643,202	34,105,567	2,203
Cabinet shops	631,542	821,372	555
Electrical, plumbing, heating supply dealers	13,844,636	15,990,462	2,175
Monument and tombstone dealers	344,460	311,950	261
Storm windows and doors dealers	232,329	300,657	74
Others	1,045,631	1,082,939	213
Unclassified Group	**66,119,346**	**75,021,796**	**30,231**
Beauty and barber shops and supply dealers	856,984	876,817	2,039
Book stores and school supply stores	2,853,249	3,167,361	1,458
Newsstands	924,898	1,006,608	354
Coal, wood, fuel oil and bottled gas dealers	6,766,107	6,949,504	1,038
Feed stores, millers, hatcheries	599,699	698,940	454
Florists and nurseries	1,984,784	2,224,438	2,330
Airplane dealers	443,530	479,033	151
Hotels, motels, etc., including room rentals	6,959,620	8,304,624	2,072
Office machine and supply dealers	7,636,603	8,213,771	631
Funeral directors	1,708,940	1,852,804	549
Photographers, artists, photo finishers	1,548,213	1,774,648	1,481
Printers, publishers, blueprinters, engravers, etc.	3,379,049	3,846,334	1,547
Laundries, dry cleaners, etc.	4,073,917	4,489,189	1,818
Hospitals, physicians, veterinarians, etc.	1,779,620	1,873,422	462
Boat and marine supply dealers	739,633	779,668	689
Pet and hobby shops	950,773	1,147,342	2,705
Chemical, janitorial supplies and paper products dealers	2,453,080	2,848,019	564
Machine shops	873,613	1,050,581	1,280
Others (1% only)**	8,404,260	8,635,872	4,798
Others (3% only)	11,182,775	14,802,820	3,813
Total Retail Group	**$480,077,630**	**$540,497,124**	**112,099**
Wholesale Group (annual licenses)	**$256,596**	**$260,206**	....
Use Tax — 1%	**7,451,581**	**8,611,147**	....
Use Tax — 2%	**$2,786,639**	**$3,246,156**	....
Use Tax — 3%	**$38,723,943**	**$46,753,975**	....
Grand Total — All Groups	**$529,296,389**	**$599,368,608**	....

*Estimate based on average number of returns filed monthly in last fiscal year.

**Farm, mill and laundry machinery, telephone, broadcasting and freezer locker equipment, fuel sold to farmers, manufacturers and laundries, and all other sales subject to the state 1% tax rate.

TABLE 48. STATE SALES AND USE TAX: GROSS COLLECTIONS BY COUNTIES FOR FISCAL YEARS ENDING IN 1977 AND 1978

County	1976-1977	1977-1978	Percent change from 1976-1977 to 1977-1978
Alamance	$ 8,461,252	$ 9,602,273	13.49
Alexander	996,626	1,094,857	9.86
Alleghany	493,358	546,793	10.83
Anson	1,072,135	1,261,889	17.70
Ashe	1,165,522	1,360,330	16.71
Avery	705,212	876,445	24.28
Beaufort	3,703,997	4,082,401	10.22
Bertie	842,929	912,992	8.31
Bladen	1,297,626	1,352,107	4.20
Brunswick	2,211,839	2,195,719	-0.73
Buncombe	15,920,390	17,816,784	11.91
Burke	3,818,375	4,371,800	14.69
Cabarrus	6,377,322	6,944,756	8.90
Caldwell	3,954,055	4,270,601	8.01
Camden	184,026	199,591	8.46
Carteret	3,099,706	3,565,020	15.01
Caswell	400,288	439,269	9.74
Catawba	11,333,599	13,021,997	14.90
Chatham	1,734,141	1,921,035	10.78
Cherokee	1,216,781	1,405,228	15.49
Chowan	874,687	934,210	6.81
Clay	251,566	294,532	17.08
Cleveland	5,873,828	6,600,191	12.37
Columbus	3,613,494	3,983,840	10.25
Craven	5,290,682	5,548,898	4.88
Cumberland	17,463,618	19,089,442	9.31
Currituck	393,884	473,650	20.25
Dare	1,784,346	2,118,352	18.72
Davidson	6,577,391	7,461,685	13.44
Davie	1,002,804	1,120,189	11.71
Duplin	2,309,834	2,491,094	7.85
Durham	14,520,895	16,363,149	12.69
Edgecombe	3,354,827	3,664,633	9.23
Forsyth	27,997,523	31,387,147	12.11
Franklin	1,395,151	1,485,592	6.48
Gaston	11,594,484	13,372,779	15.34
Gates	253,566	255,542	0.78
Graham	385,804	423,585	9.79
Granville	1,502,755	1,566,713	4.26
Greene	413,208	413,983	0.19
Guilford	38,143,735	43,654,840	14.45
Halifax	4,697,073	5,059,910	7.72
Harnett	3,295,714	3,556,558	7.91
Haywood	3,627,190	4,036,967	11.30
Henderson	4,239,307	4,896,277	15.50
Hertford	2,094,337	2,189,596	4.55
Hoke	688,424	706,994	2.70
Hyde	245,380	277,470	13.08
Iredell	6,272,987	6,988,535	11.41
Jackson	1,154,776	1,315,868	13.95
Johnston	4,234,024	4,718,014	11.43
Jones	301,890	319,342	5.78
Lee	3,885,672	4,757,833	22.45
Lenoir	5,938,958	6,395,204	7.68
Lincoln	2,248,071	2,611,604	16.17

TABLE 48. — Continued

County	1976-1977	1977-1978	Percent change from 1976-1977 to 1977-1978
Macon	$1,602,661	$1,825,917	13.93
Madison	529,655	554,390	4.67
Martin	2,425,825	3,093,214	27.51
McDowell	1,881,085	2,147,269	14.15
Mecklenburg	58,663,378	68,541,665	16.84
Mitchell	978,651	1,122,031	14.65
Montgomery	1,380,182	1,474,964	6.87
Moore	3,447,514	3,868,466	12.21
Nash	7,205,141	7,624,555	5.82
New Hanover	11,800,204	13,195,947	11.83
Northampton	702,540	683,035	-2.78
Onslow	5,984,308	6,647,084	11.08
Orange	4,812,477	5,626,502	16.91
Pamlico	332,680	360,368	8.32
Pasquotank	2,939,683	3,223,379	9.65
Pender	760,313	790,726	4.00
Perquimans	466,697	486,693	4.28
Person	1,870,393	1,899,695	1.57
Pitt	7,464,465	8,227,596	10.22
Polk	649,548	674,740	3.88
Randolph	4,635,920	5,190,703	11.97
Richmond	2,937,510	3,302,773	12.43
Robeson	6,138,456	6,620,443	7.85
Rockingham	5,404,238	5,979,981	10.65
Rowan	7,050,093	7,495,817	6.32
Rutherford	3,337,508	3,748,741	12.32
Sampson	2,660,897	2,983,378	12.12
Scotland	2,343,508	2,885,648	23.13
Stanly	3,229,945	3,532,878	9.38
Stokes	883,707	1,019,475	15.36
Surry	4,614,074	5,213,457	12.99
Swain	584,418	636,474	8.91
Transylvania	1,421,293	1,538,536	8.25
Tyrrell	185,577	201,482	8.57
Union	4,233,154	4,780,326	12.93
Vance	2,867,676	3,125,389	8.99
Wake	36,521,168	41,781,512	14.40
Warren	596,843	622,077	4.23
Washington	947,211	1,023,086	8.01
Watauga	2,465,726	2,929,104	18.79
Wayne	7,487,918	8,324,655	11.17
Wilkes	3,637,545	4,191,717	15.23
Wilson	6,197,581	6,654,960	7.38
Yadkin	1,424,829	1,559,156	9.43
Yancey	650,127	734,584	12.99
Unallocated	41,244,362	50,201,760	21.72
Branch Agency	2,786,639	3,246,156	16.49
Total	$529,296,389	$599,368,608	13.24

Note: Collections include registration fees, penalties, interest, and sales and use tax discounts of 3% of tax. Detail may not add to total due to rounding.

TABLE 45. STATE SALES AND USE TAX GROSS COLLECTIONS BY MAJOR BUSINESS GROUPS AND INDEX NUMBERS FOR SPECIFIED FISCAL YEARS

Business groups	Collections						Index		
	1975-1976		1976-1977		1977-1978		1971-1972 = 100		
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	1975-1976	1976-1977	1977-1978
Retail:									
Apparel	$ 15,430,019	3.2	$ 17,194,504	3.3	$ 19,138,226	3.2	134.9	150.3	167.3
Automotive	72,750,508	15.1	82,631,977	15.6	91,540,321	15.3	126.5	143.6	159.1
Food	136,507,208	28.3	145,658,624	27.5	161,608,883	27.0	162.3	173.2	192.1
Furniture	22,204,344	4.6	23,575,298	4.5	26,555,351	4.4	133.5	141.8	159.7
General merchandise	89,198,865	18.5	97,155,892	18.4	109,085,727	18.2	140.8	153.4	172.2
Lumber and building materials	42,584,853	8.8	47,741,989	9.0	57,546,821	9.6	124.1	139.1	167.7
Others*	57,525,611	11.9	66,119,346	12.5	75,021,796	12.5	157.8	181.3	205.7
Total retail	$436,201,408	90.6	$480,077,630	90.7	$540,497,124	90.2	143.6	158.0	177.9
Wholesale (annual licenses)	189,192	......	256,596	......	260,206	......	......	......	......
Use tax	45,273,971	9.4	48,962,163	9.3	58,611,278	9.8	143.5	155.2	185.8
Total gross collections	$481,664,572	100.0	$529,296,389	100.0	$599,368,608	100.0	143.6	157.7	178.6
Less refunds	$ 16,908,260	3.5	19,001,054	3.6	20,407,871	3.4	......	......	......
Total net collections	$464,756,312	96.5	$510,295,335	96.4	$578,960,737	96.6	143.1	157.1	178.2

Note: Collections include registration fees, penalties, interest, and sales and use taxes less merchants' discounts of 3% of tax. Detail may not add to totals due to rounding.

*Includes all collections from the state 1% tax rate.

TABLE 46. GENERAL SALES TAX COLLECTION*, PERSONAL INCOME AND SALES TAX COLLECTION AS A PERCENT OF PERSONAL INCOME FOR STATES LEVYING A GENERAL SALES TAX, BY STATES

State	Rate of state tax levied on June 30, 1977 (%)	Population July 1, 1976 (Bureau of Census) (thousands)	General tax collections, Fiscal year 1977**			Personal Income		Sales Tax Collections as a percent of total personal income	
				Per Capita					
			Amount (thousands)	Amount	Rank	Amount (millions)	Per Capita (dollars)	Percent	Rank
Alabama	4	3,665	$ 454,754	$ 124.08	35	$ 18,714	$ 5,106	2.43%	22
Arizona	4	2,270	502,911	221.55	5	13,166	5,799	3.82	6
Arkansas	3	2,109	274,295	130.06	28	10,408	4,934	2.64	18
California	4.75	21,520	4,314,027	200.47	8	153,892	7,151	2.80	15
Colorado	3	2,583	359,570	139.21	24	16,633	6,440	2.16	31
Connecticut	7	3,117	583,478	187.19	11	22,929	7,356	2.54	19
Florida	4	8,421	1,398,590	166.08	15	50,690	6,020	2.76	16
Georgia	3	4,970	687,415	138.31	25	27,576	5,548	2.49	21
Hawaii	4	887	341,017	384.46	1	6,198	7,080	5.50	1
Idaho	3	831	103,860	124.98	32	4,684	5,640	2.22	28
Illinois	4	11,229	1,842,319	164.07	16	82,503	7,347	2.23	27
Indiana	4	5,302	1,045,571	197.20	9	32,990	6,222	3.17	10
Iowa	3	2,870	346,785	120.83	37	17,923	6,245	1.93	35
Kansas	3	2,310	326,708	141.43	23	14,945	6,469	2.19	30
Kentucky	5	3,428	463,841	135.31	27	18,439	5,379	2.52	20
Louisiana	3	3,841	481,677	125.40	31	20,762	5,405	2.32	25
Maine	5	1,070	169,665	158.57	17	5,741	5,366	2.96	11
Maryland	5[b]	4,144	465,840	112.41	39	28,514	6,880	1.63	41
Massachusetts	5	5,809	441,878	76.07	43	38,272	6,588	1.15	45
Michigan	4	9,104	1,389,366	152.61	19	61,485	6,754	2.26	26
Minnesota	4	3,965	466,658	117.69	38	24,515	6,183	1.90	36
Mississippi	5	2,354	475,465	201.98	7	10,663	4,529	4.46	3
Missouri	3	4,778	596,434	124.83	33	28,494	5,963	2.09	33
Nebraska	3[c]	1,553	198,736	127.97	30	9,450	6,086	2.10	32
Nevada	3	610	115,744	189.74	10	4,368	7,162	2.65	17

New Jersey	5	7,336	913,100	124.47	34	54,152	7,381	1.69	39
New Mexico	4	1,168	257,239	220.24	6	6,217	5,322	4.14	5
New York	4	18,084	2,218,162	122.66	36	126,925	7,019	1.75	37
North Carolina	3	5,469	511,501	93.53	41	29,821	5,453	1.72	38
North Dakota	3[d]	643	110,224	171.42	14	3,761	5,846	2.93	12
Ohio	4	10,690	1,135,466	106.22	40	68,541	6,412	1.66	40
Oklahoma	2	2,766	205,092	74.15	44	15,788	5,707	1.30	43
Pennsylvania	6	11,862	1,524,515	128.52	29	76,385	6,439	2.00	34
Rhode Island	6	927	141,770	152.93	18	5,866	6,331	2.42	23
South Carolina	4	2,848	415,277	145.81	21	14,662	5,147	2.83	14
South Dakota	4	686	101,023	147.26	20	3,512	5,120	2.88	13
Tennessee	4.5	4,214	733,641	174.10	13	22,606	5,364	3.25	9
Texas	4	12,487	1,695,848	135.81	26	77,436	6,201	2.19	29
Utah	4	1,228	226,949	184.81	12	6,570	5,350	3.45	8
Vermont	3	476	32,497	68.27	45	2,577	5,411	1.26	44
Virginia	3	5,032	426,848	84.83	42	31,908	6,341	1.34	42
Washington	4.6	3,612	1,172,572	324.63	2	24,569	6,802	4.77	2
West Virginia	3	1,821	439,473	241.34	4	9,941	5,460	4.42	4
Wisconsin	4	4,609	667,939	144.92	22	28,190	6,117	2.37	24
Wyoming	3	390	94,580	242.51	3	2,593	6,642	3.65	7
Total 45 states		209,088	$30,870,320	$147.64[a]		$1,335,974	$6,390	2.31[a]	

Source: U. S. Department of Commerce, Bureau of the Census, "State Government Tax Collections in 1977", GF-77 No. 1, pp. 8, 11, 12.

*Includes general sales tax, use tax, gross income, and gross receipts taxes, but excludes excise taxes levied on specific commodities and services. Collection data are for fiscal year ending in 1977. Income data are for calendar year ending December 31, 1976.

**Data for some states include state-collected local sales tax. North Carolina sales tax data include $1,205,080 retained by state to pay for the costs of collecting and distributing local sales taxes.

[a] Weighted average.

[b] Rate changed from 4% to 5% effective 6-1-77.

[c] Rate changed from 2.5% to 3% effective 9-1-76.

[d] Rate changed from 4% to 3% effective 1-1-77.

TABLE 49. STATE SALES AND USE TAX: GROSS COLLECTIONS AND GROSS RETAIL SALES BY CITIES WITH POPULATION IN EXCESS OF 5,000 FOR FISCAL YEAR 1977-1978

Cities	Gross collections	Gross retail sales
Ahoskie	$1,291,242	$ 58,196,021
Albemarle	2,459,126	122,806,587
Archdale	27,696	1,396,256
Asheboro	3,265,183	140,387,357
Asheville	14,622,938	648,097,163
Belmont	1,191,997	53,080,185
Bessemer City	307,968	15,986,553
Boone	2,059,959	86,507,304
Brevard	1,292,245	50,518,611
Burlington	7,024,638	293,768,563
Canton	928,933	32,980,073
Cary	1,212,915	48,750,100
Chapel Hill	3,697,138	131,115,147
Charlotte	62,859,289	3,370,618,180
Cherryville	628,475	24,379,470
Clinton	1,917,349	90,060,673
Concord	3,249,205	144,126,284
Dunn	2,104,034	96,273,347
Durham	15,117,039	592,187,479
Eden	2,237,847	90,607,527
Elizabeth City	2,829,534	122,737,018
Fayetteville	15,970,946	674,678,674
Forest City	1,970,862	85,386,544
Gastonia	8,605,021	409,405,902
Goldsboro	6,234,533	289,194,531
Graham	970,992	45,404,946
Greensboro	31,615,523	1,508,456,398
Greenville	6,203,281	260,963,650
Havelock	749,880	35,281,139
Henderson	2,618,683	115,038,248
Hendersonville	3,692,879	176,485,693
Hickory	8,363,556	389,127,384
High Point	9,309,511	470,287,118
Jacksonville	4,643,958	200,540,595
Kannapolis	3,290,187	122,300,968
Kings Mountain	852,268	35,958,687
Kinston	5,222,437	225,185,319
Laurinburg	2,438,592	107,872,434
Lenoir	2,676,494	121,567,721
Lexington	3,701,388	166,096,404

TABLE 49. — Continued

Cities	Gross collections	Gross retail sales
Lincolnton	$ 1,562,121	$ 73,847,531
Lumberton	3,956,620	169,112,906
Monroe	3,126,995	144,492,438
Mooresville	1,114,797	50,373,068
Morehead City	1,791,531	74,953,271
Morganton	2,820,734	123,825,459
Mt. Airy	2,660,085	124,431,865
Mt. Holly	337,873	15,285,326
New Bern	3,828,914	185,191,748
Newton	1,384,042	58,899,283
Oxford	885,894	44,715,274
Raleigh	33,773,653	1,333,663,592
Reidsville	1,998,861	82,082,206
Roanoke Rapids	2,903,872	109,013,354
Rockingham	2,250,719	94,530,280
Rocky Mount	6,997,424	318,319,001
Roxboro	1,666,838	72,051,202
Salisbury	4,576,151	198,816,709
Sanford	3,912,432	186,377,955
Shelby	4,202,730	200,062,461
Smithfield	1,877,870	90,171,836
Southern Pines	875,469	39,517,721
Spring Lake	402,114	15,457,237
Statesville	4,534,027	217,255,392
Tarboro	1,592,487	77,535,222
Thomasville	1,841,400	92,567,721
Washington	2,671,806	134,733,937
Waynesville	2,187,484	95,210,650
Whiteville	1,759,758	80,161,482
Williamston	1,277,660	64,493,834
Wilmington	11,032,775	489,093,409
Wilson	5,084,180	216,001,140
Winston-Salem	26,854,890	1,180,004,576
Total	$397,199,945	$18,106,161,339

Note: Collections include registration fees, penalties, interest, and sales and use taxes less merchants' discounts of 3% of tax. Gross retail sales include both taxable and non-taxable sales.

TABLE 50. TOTAL GROSS RETAIL SALES REPORTED BY BUSINESS GROUPS AND UNITS FOR FISCAL YEARS ENDING 1977 AND 1978

(Includes both taxable and non-taxable sales)

(Data rounded to thousands of dollars)

Business groups and units	1976-1977	1977-1978
Apparel Group	**$ 617,078**	**$ 697,167**
Boot and shoe stores	107,154	119,061
Clothing stores	419,912	473,094
Furriers	1,295	1,704
Haberdasheries	17,843	17,377
Millinery shops	1,594	1,663
Shoe repair shops	8,457	8,527
Others	60,823	75,740
Automotive Group	**6,509,143**	**7,513,728**
Motor vehicles dealers	1,283,019	1,787,042
Motor vehicles, airplanes, boats—2% only	2,208,774	2,457,639
Service stations	1,140,943	1,175,960
Garages	225,252	261,576
Motorcycle and bicycle dealers	26,314	30,312
Automotive supplies, parts and accessories stores	316,015	361,775
Oil and petroleum products dealers	1,010,183	1,107,970
Tire dealers, recappers, and repairers	212,276	240,393
Others	86,366	91,061
Food Group	**5,451,152**	**6,070,241**
Bakeries	35,819	39,455
Candy and confectionery stores	19,807	20,342
Dairies and dairy bars	55,132	50,040
Grocery stores, meat markets, etc.	3,909,726	4,318,846
Vending machine operators, drink stands	182,106	192,631
Restaurants, cafeterias, grills, snack bars, etc.	1,133,058	1,318,331
Taverns, night clubs, etc.	78,868	86,151
Others	36,637	44,444
Furniture Group	**973,288**	**1,205,979**
Furniture stores	388,482	435,134
Household appliance dealers and repair services	248,038	381,194
Musical merchandise dealers	85,098	99,997
Industrial, office and store furniture and fixture dealers	70,771	77,778
Awning and venetian blind dealers	6,385	7,454
Antique dealers and interior decorators	44,350	51,206
Upholstery shops and floor covering dealers	98,221	113,417
Others	31,942	39,798
General Merchandise Group	**4,396,170**	**4,891,195**
Department stores	789,317	855,041
Drug stores, drug and medical supply houses	491,452	525,344
Dry goods stores, fabric and yarn shops	106,207	109,966
Farm implement and supply stores	421,869	421,082
General stores and trading stamp stores	972,525	1,114,438
Hardware stores	234,085	276,054
Jewelry stores, watch and clock repairmen	93,576	103,302
Leather, leather goods stores	6,020	6,598
Industrial machinery and supply dealers	432,994	478,562
Secondhand goods stores	2,497	3,402
Sporting goods stores, toy shops	84,733	102,366
Variety, 5 and 10 specialty stores	362,814	401,557
Paint, wallpaper and glass stores	84,383	100,574
Salvage and army surplus stores, etc.	19,374	22,991
Road building equipment and supply dealers	154,842	190,619
Gift and novelty shops	63,363	92,397
Others	76,119	86,901

TABLE 50. — Continued

Business groups and units	1976-1977	1977-1978
Lumber and Building Material Group	**$ 2,058,579**	**$ 2,497,197**
Sheet metal shops, steel fabricators	172,368	218,763
Building hardware and machine stores	37,642	42,171
Building material dealers	1,115,319	1,390,002
Cabinet shops	24,402	31,724
Electrical, plumbing, heating supply dealers	605,295	699,488
Monument and tombstone dealers	15,090	13,480
Storm windows and doors dealers	9,590	13,723
Others	78,872	87,846
Unclassified Group	**4,053,654**	**4,555,159**
Beauty and barber shops and supply dealers	41,332	42,098
Book stores and school supply stores	119,971	132,147
Newsstands	36,378	35,651
Coal, wood, fuel oil and bottled gas dealers	458,673	474,068
Feed stores, millers, hatcheries	170,414	170,459
Florists and nurseries	81,004	89,670
Airplane dealers	46,101	51,167
Hotels, motels, etc., including room rentals	242,876	290,395
Office machine and supply dealers	331,271	369,373
Funeral directors	68,528	73,646
Photographers, artists, photo finishers	72,494	83,944
Printers, publishers, blueprinters, engravers, etc	195,309	230,680
Laundries, dry cleaners, etc	153,024	167,294
Hospitals, physicians, veterinarians, etc	83,922	99,928
Boat and marine supply dealers	47,797	50,738
Pet and hobby shops	37,759	46,172
Chemical, janitorial supplies and paper products dealers	247,256	293,137
Machine shops	71,739	87,054
Others (1% only)	864,462*	885,375*
Others (3% only)	683,344	882,163
Total Retail Sales Group	**$24,059,065**	**$27,430,664**

Note: Detail may not add to totals due to rounding.

*Farm, mill and laundry machinery, telephone, broadcasting and freezer locker equipment, fuel sold to farmers, manufacturers and laundries, and all other sales subject to the state 1% tax rate.

TABLE 51. GROSS RETAIL SALES REPORTED, BY COUNTIES FOR FISCAL YEARS 1976-1977 AND 1977-1978

(Rounded to thousands of dollars)

County	1976-1977	1977-1978		
	Gross retail sales	Retail taxable sales	Retail non-taxable sales	Gross retail sales
Alamance	$ 384,548	$ 344,406	$ 91,753	$ 436,160
Alexander	44,282	38,395	9,809	48,205
Alleghany	22,011	19,266	4,799	24,065
Anson	51,454	45,680	12,965	58,644
Ashe	54,883	48,751	13,459	62,211
Avery	30,120	30,051	8,420	38,471
Beaufort	177,795	137,891	53,675	191,566
Bertie	43,819	34,998	11,494	46,491
Bladen	69,764	49,753	22,664	72,417
Brunswick	80,323	64,321	23,859	88,181
Buncombe	710,409	622,577	175,986	798,563
Burke	180,942	148,163	56,919	205,082
Cabarrus	270,001	237,337	53,586	290,922
Caldwell	188,446	158,186	49,881	208,067
Camden	8,711	6,939	2,779	9,718
Carteret	135,800	123,308	30,755	154,063
Caswell	23,923	15,826	8,572	24,398
Catawba	517,773	463,225	145,897	609,122
Chatham	105,554	69,965	44,463	114,428
Cherokee	50,783	49,465	9,535	59,000
Chowan	45,174	35,002	14,118	49,121
Clay	13,370	10,737	5,145	15,882
Cleveland	279,928	231,895	80,039	311,934
Columbus	169,292	144,101	41,366	185,467
Craven	257,546	196,195	71,790	267,985
Cumberland	744,801	676,452	143,077	819,530
Currituck	39,362	16,386	23,907	40,293
Dare	68,376	72,465	8,820	81,285
Davidson	324,821	264,464	101,589	366,053
Davie	52,821	41,912	16,910	58,823
Duplin	123,267	91,693	45,798	137,492
Durham	567,878	508,720	118,860	627,580
Edgecombe	166,964	128,149	50,822	178,971
Forsyth	1,227,016	1,048,748	353,429	1,402,177
Franklin	74,704	54,428	26,522	80,950
Gaston	567,398	486,559	168,699	655,258
Gates	15,749	10,382	5,606	15,989
Graham	15,573	14,423	2,425	16,848
Granville	77,422	56,098	23,819	79,917
Greene	25,444	15,354	8,718	24,072
Guilford	1,844,228	1,539,070	628,889	2,167,959
Halifax	206,540	167,582	50,622	218,204
Harnett	159,882	127,861	48,085	175,947
Haywood	150,850	135,041	35,934	170,975
Henderson	210,029	172,313	69,246	241,559
Hertford	100,540	75,647	27,202	102,848
Hoke	33,591	23,812	9,666	33,477
Hyde	12,521	10,339	3,682	14,021
Iredell	303,307	252,423	93,005	345,428
Jackson	53,579	46,397	13,652	60,049
Johnston	230,394	172,683	87,419	260,102
Jones	18,907	12,400	7,152	19,552

TABLE 51. — Continued

County	1976-1977	1977-1978		
	Gross retail sales	Retail taxable sales	Retail non-taxable sales	Gross retail sales
Lee	$ 183,763	$ 170,724	$ 54,422	$ 225,146
Lenoir	277,077	219,908	72,659	292,567
Lincoln	106,882	94,396	30,711	125,107
Macon	68,217	62,135	14,711	76,846
Madison	24,074	19,361	5,530	24,892
Martin	93,249	65,224	28,135	93,359
McDowell	87,028	75,175	25,584	100,759
Mecklenburg	3,064,708	2,367,348	1,293,659	3,661,007
Mitchell	48,644	41,914	16,123	58,037
Montgomery	66,139	53,552	19,060	72,612
Moore	150,751	135,204	36,527	171,731
Nash	346,860	272,333	99,732	372,065
New Hanover	517,694	465,082	118,681	583,763
Northampton	47,528	26,102	24,795	50,897
Onslow	268,857	238,071	57,081	295,152
Orange	195,450	183,654	44,315	227,969
Pamlico	15,676	12,665	4,299	16,964
Pasquotank	128,471	113,547	27,126	140,673
Pender	44,286	29,669	15,078	44,748
Perquimans	26,733	18,711	8,559	27,271
Person	80,003	65,237	21,044	86,281
Pitt	349,637	292,654	80,105	372,759
Polk	29,128	22,677	7,735	30,412
Randolph	218,867	184,876	62,860	247,736
Richmond	125,361	116,633	27,318	143,951
Robeson	288,589	235,510	71,116	306,626
Rockingham	238,919	208,103	55,912	264,015
Rowan	300,942	261,219	66,837	328,056
Rutherford	145,817	129,769	32,049	161,818
Sampson	139,309	110,641	42,682	153,323
Scotland	124,928	104,064	25,420	129,485
Stanly	167,603	125,445	61,121	186,567
Stokes	44,902	36,958	14,549	51,507
Surry	225,464	186,487	60,761	247,248
Swain	28,798	21,938	9,138	31,076
Transylvania	55,542	49,650	12,310	61,960
Tyrrell	9,616	7,370	2,670	10,041
Union	216,663	170,422	57,157	227,580
Vance	132,234	114,568	27,598	142,167
Wake	1,554,534	1,403,053	345,500	1,748,554
Warren	31,692	21,771	10,215	31,986
Washington	54,554	36,161	20,089	56,251
Watauga	103,291	102,079	22,306	124,385
Wayne	354,517	302,883	93,838	396,720
Wilkes	164,932	147,646	40,139	187,785
Wilson	284,645	232,907	66,880	299,788
Yadkin	73,596	58,134	22,652	80,785
Yancey	27,826	26,007	5,537	31,544
Foreign	1,392,456	913,550	949,626	1,863,176
Total	$24,059,065	$19,901,427	$7,529,236	$27,430,664

Note: Detail may not add to totals due to rounding.

TABLE 52. ONE PERCENT LOCAL GOVERNMENT SALES AND USE TAX COLLECTIONS AND DISTRIBUTABLE SHARES, FISCAL YEARS 1976-1977 AND 1977-1978

County	1976-1977		1977-1978	
	Net collections from county* (1)	Distributable shares** (2)	Net collections from county* (3)	Distributable shares** (4)
Alamance	$ 2,615,056	$ 2,592,870	$ 2,908,327	$ 2,883,627
Alexander	348,689	345,731	388,574	385,273
Allegheny	171,810	170,352	193,455	191,812
Anson	373,178	370,011	430,270	426,615
Ashe	368,008	364,886	439,207	435,477
Avery	258,080	255,889	309,494	306,866
Beaufort	1,084,935	1,075,729	1,183,493	1,173,439
Bertie	273,133	270,816	288,724	286,272
Bladen	443,946	440,178	511,830	507,483
Brunswick	748,651	742,296	823,716	816,722
Buncombe	4,987,666	4,945,339	5,604,688	5,557,079
Cabarrus	1,970,327	1,953,613	2,187,493	2,168,908
Caldwell	1,285,540	1,274,634	1,477,172	1,464,623
Camden	59,452	58,948	76,464	75,815
Carteret	1,097,027	1,087,716	1,283,212	1,272,313
Caswell	140,410	139,219	150,978	149,696
Catawba	3,347,063	3,318,665	3,913,530	3,880,285
Chatham	527,552	523,076	611,703	606,508
Cherokee	417,958	414,412	479,644	475,572
Chowan	268,457	266,179	326,581	323,806
Clay	83,914	83,202	90,304	89,537
Cleveland	1,881,782	1,865,816	2,065,430	2,047,882
Columbus	1,075,620	1,066,492	1,180,564	1,170,536
Craven	1,680,280	1,666,024	1,798,533	1,783,257
Cumberland	5,371,012	5,325,439	5,987,938	5,937,076
Currituck	145,887	144,649	168,866	167,432
Dare	645,465	639,982	806,820	799,970
Davidson	2,019,429	2,002,296	2,409,912	2,389,442
Davie	362,864	359,785	372,392	369,227
Duplin	725,157	719,005	810,920	804,033
Durham	4,399,720	4,362,388	5,087,168	5,043,933
Edgecombe	1,170,449	1,160,519	1,319,335	1,308,128
Forsyth	7,805,182	7,738,962	8,802,767	8,727,995
Franklin	447,591	443,793	495,966	491,754
Gaston	3,666,820	3,635,708	4,310,851	4,274,225
Gates	78,849	78,180	82,088	81,390
Graham	139,367	138,184	150,229	148,953
Granville	522,740	518,305	591,136	586,114
Greene	147,965	146,709	152,937	151,637
Guilford	10,383,051	10,294,967	11,981,034	11,879,251
Halifax	1,426,000	1,413,901	1,556,223	1,543,006
Harnett	1,076,023	1,066,894	1,212,550	1,202,252
Haywood	1,139,713	1,130,041	1,260,869	1,250,162
Henderson	1,404,176	1,392,260	1,635,111	1,621,220
Hertford	674,823	669,097	728,369	722,183
Hoke	246,350	244,260	260,222	258,012
Hyde	†	....	60,829	60,311
Iredell	1,971,106	1,954,384	2,154,112	2,135,807
Jackson	430,768	427,112	493,069	488,882
Johnston	1,370,237	1,358,612	1,556,522	1,543,301
Jones	77,043	76,389	79,755	79,077
Lee	1,112,492	1,103,053	1,232,725	1,222,252
Lenoir	1,759,965	1,745,032	1,912,406	1,896,162
Lincoln	782,247	775,611	894,015	886,421
Macon	553,100	548,404	619,838	614,575

TABLE 52. — Continued

County	1976-1977		1977-1978	
	Net collections from county* (1)	Distributable shares** (2)	Net collections from county* (3)	Distributable shares** (4)
Madison	$ 181,440	$ 179,901	$ 197,686	$ 196,007
Martin	622,026	616,747	723,939	717,794
McDowell	720,860	714,744	835,689	828,592
Mecklenburg	13,374,294	13,260,829	15,487,837	15,356,274
Mitchell	319,025	316,318	338,227	335,354
Montgomery	401,061	397,658	423,346	419,750
Moore	1,268,759	1,257,997	1,352,291	1,340,797
Nash	2,228,257	2,209,350	2,345,514	2,325,591
New Hanover	3,511,110	3,481,317	3,880,233	3,847,274
Northampton	224,160	222,258	235,745	233,743
Onslow	1,906,106	1,889,933	2,102,486	2,084,631
Orange	1,829,945	1,814,420	2,105,971	2,088,079
Pamlico	123,648	122,599	143,226	142,009
Pasquotank	936,844	928,895	1,033,382	1,024,603
Pender	250,420	248,294	275,964	273,621
Perquimans	137,952	136,782	151,635	150,348
Pitt	2,381,434	2,361,229	2,597,783	2,575,717
Polk	238,550	236,526	242,931	240,868
Randolph	1,620,410	1,606,662	1,819,394	1,803,938
Richmond	1,127,629	1,118,063	1,332,776	1,321,454
Robeson	2,010,845	1,993,785	2,191,066	2,172,451
Rockingham	1,758,766	1,743,844	2,171,556	2,153,114
Rowan	2,165,550	2,147,180	2,461,083	2,440,178
Rutherford	1,059,975	1,050,982	1,218,257	1,207,910
Sampson	851,072	843,851	946,346	938,308
Stanly	1,030,085	1,021,346	1,143,109	1,133,399
Stokes	326,815	324,042	448,456	444,647
Surry	1,481,502	1,468,932	1,698,282	1,683,856
Swain	218,684	216,828	232,308	230,336
Transylvania	505,416	501,127	564,055	559,264
Tyrrell	58,774	58,275	65,034	64,482
Union	1,313,732	1,302,586	1,579,232	1,565,816
Vance	925,037	917,188	1,049,645	1,040,728
Wake	9,871,880	9,788,128	11,600,107	11,501,550
Warren	214,591	212,770	221,111	219,233
Washington	331,957	329,141	373,439	370,268
Watauga	885,629	878,112	1,053,851	1,044,906
Wayne	2,312,377	2,292,756	2,608,435	2,586,278
Wilkes	1,187,307	1,177,234	1,342,908	1,331,500
Wilson	1,833,474	1,817,919	2,167,956	2,149,542
Yadkin	489,888	485,732	550,496	545,819
Yancey	231,419	229,455	257,461	255,274
Total net collections	$142,032,826	$140,827,747	$161,480,611	$160,108,889
Less administrative costs	1,205,079	....	1,371,722	....
Amount to local units	$140,827,747	$140,827,747	$160,108,889	$160,108,889

Note: Detail may not add to totals due to rounding.

†Effective date of tax: September 1, 1977.

*The local sales tax in all counties except Mecklenburg was imposed under the Local Government Sales and Use Tax Act passed by the 1971 General Assembly. Mecklenburg's tax was imposed under a separate law passed by the 1967 General Assembly.

**Net collections for the fiscal year less administrative costs retained by the State. These amounts do not agree with the actual receipts of the local governments in each of the two fiscal years because of the quarterly distribution pattern.

TABLE 53. LOCAL 1% SALES AND USE TAX NET COLLECTIONS FOR SPECIFIED FISCAL YEARS

(Before deduction of administrative costs)

Fiscal Years	Total Net Collections	Number of Counties Levying Tax*
1967-1968	$ 1,378,129	1
1968-1969	6,360,993	1
1969-1970	10,410,763	26
1970-1971	19,463,511	33
1971-1972	57,256,117	77
1972-1973	80,929,346	82
1973-1974	106,462,797	93
1974-1975	117,788,700	95
1975-1976	129,810,475	96
1976-1977	142,032,826	96
1977-1978	161,480,611	97

*Indicates number of counties levying the tax by the end of the fiscal year. Some counties may not have levied tax for entire fiscal year.

THE BEVERAGE TAXES

Total beverage tax collections including local shares were up 6.4 percent in 1977-78 and rose 2.7 percent in 1976-77. Collections for 1977-78 amounted to $92.5 millions of which local governments received $12.7 millions and the State $79.8 millions. In 1976-77 the State retained $75.2 millions from total collections of $87 millions with local governments receiving $11.8 millions.

Spirituous Liquors Tax. Collections from the spirituous liquors tax increased by five percent in fiscal year 1977-78 and amounted to nearly $39 millions. In fiscal year 1976-77 collections rose two percent and were about $37 millions. This growth in collections probably means gradually rising consumption. Since the State liquor excise tax is a percentage of the retail price, collections from this tax are not as much a direct indicator of changes in consumption as the beer and wine taxes which are based on volume. Part of the increase in liquor tax collections may be attributable to price increases or shifts to higher priced beverages. In each of the past two fiscal years the liquor tax accounted for more than 42 percent of the total beverage tax collections. All of the revenue from the liquor excise tax goes to the State.

ABC store operations in 1976-77 resulted in a 0.6 percent increase in net profits for the local communities while net profits fell 3.5 percent the prior year.Counties and cities had profits of $22.2 millions from operations in 1976-77 compared to profits of nearly $22.1 millions in 1975-76. The State, of course, does not share in the profits. Only one new jurisdiction began operating ABC stores in fiscal year 1976-77. The City of High Point started operations on March 1, 1977. Table 57 provides data covering the operations of the ABC stores during the 1976-77 fiscal year.

The dollar volume of gross sales of the ABC stores increased by 2.1 percent to more than $211 millions in 1976-77. Sales in 1975-76 reached $206.8 millions, a 1.3 percent increase. Even though sales were up in 1976-77, collections from the 1¢to 5¢ "price increase" dropped by 2.2 percent. The "price increase" referred to here is the levy imposed by the 1965 legislature to fund a State alcoholic rehabilitation program. In 1973 the legislature amended the law to make this revenue available to the local governments and provided for a 1¢ levy on bottles of 2 ounces or less, retaining the original 5¢ per bottle "price increase" on larger bottles.

Spirituous liquors are alcoholic beverages containing an alcoholic content of more than 21 percent by volume. The tax levied by the State is 22.5 percent on the retail price of spirituous liquors of every kind that are sold in North Carolina in county or municipal ABC stores. (Liquor sales on trains are taxable, but are not a significant part of total liquor sales.) This excise tax is payable to the Secretary of Revenue by the local ABC Boards. In addition to the tax, the North Carolina Board of Alcoholic Control adds to the retail price an amount equal to 3.5 percent of the retail price and the previously mentioned 1¢ and 5¢ per bottle increases. The clear proceeds from those charges are retained by the local governments and are neither tax revenue to the State government nor included in the tax base on which the State levy is imposed. The clear proceeds from the per bottle addition to the retail price are earmarked for the Boards of County Commissioners to fund projects related to programs pertaining to alcoholism.

Malt Beverage Tax. The beer excise tax continues to be the largest source of beverage tax revenue as liquor tax revenue has followed a more moderate growth pattern. Beer excise tax collections of more than $49 millions in 1977-78 accounted for 53 percent of the total beverage tax collections while in 1976-77 collections of $45.4 millions accounted for more than 52 percent. The beer excise tax collections accounted for 65.6 percent of the total beverage tax **gains** in 1977-78 and for 63.5 percent in 1976-77.

The increase in beer excise tax collections in both 1976-77 and 1977-78 indicates that consumption of malt beverages continues to grow in North Carolina. In 1976-77 collections increased 3.3 percent and in 1977-78 collections grew 8 percent. Over the past ten years beer consumption has more than doubled when measured by the excise tax collections.[1]

[1] To make comparisons of 1977-78 with years prior to 1969-70 the collections data in Table 54 covering the earlier years must be adjusted for the 42.9% rate increase that became effective July 1, 1969.

Malt beverages are alcoholic beverages such as beer, lager beer, malt liquor, ale and other brewed or fermented beverages containing one-half of one percent of alcohol by volume, but not more than five percent of alcohol by weight. A basic tax of $7.50 is levied per 31 gallon barrel of malt beverages, or the equivalent of such tax on barrels of not less than seven and three-fourths gallons. A surtax equal to the basic tax is also levied. For each barrel, bottle, or other container of less than seven and three-fourths gallons, the basic tax is 26.688 cents per gallon and the surtax is an additional 26.688 cents per gallon.

In addition to the excise taxes, license taxes are collected from breweries, bottlers, wholesalers, retailers, importers, and salesmen. The license taxes vary from $5 for resident retail dealers to $500 for resident breweries.

Tabel 55 indicates that beer license tax collections experienced significant increases in 1977-78. Total beer license tax collections grew by 13.5 percent. New breweries in North Carolina, additional wholesale distributors, salesmen, and retail dealers account for the increase. Beer license taxes are not a major source of beverage tax revenue.

Wine Taxes. Total wine excise tax collections increased by 2.2 percent in 1976-77 and by 0.4 percent in 1977-78. Wine excise tax collections in 1976-77 accounted for 4.9 percent of the total beverage tax collections while in 1977-78 the amount was 4.6 percent.

Collections data in Table 55 indicate that overall wine consumption increased in 1976-77, but unfortified wine consumption decreased. A shift in consumer preference to "light" unfortified wine is indicated by the substantial increase in collections from the unfortified wine excise tax in 1977-78 and the significant decline in collections from the fortified wine excise tax. Although there was only a slight increase in wine excise tax collections in 1977-78, the level of collections for the year was twice that for 1969-70. Thus wine consumption has doubled in only eight years evidencing a faster growth rate than beer during that period.

In addition to the wine excise taxes, license taxes are collected from wine manufacturers, bottlers, wholesale distributors, retailers, salesmen, importers, and dealers on trains. During the last two fiscal years wine license tax collections increased 19.7 percent. Increases in the number of wholesalers, salesmen, and importers with a substantial increase in the number of retail licenses account for the collections gain. Wine license taxes are not a major source of beverage tax revenue.

Unfortified Wine Tax. Collections of nearly $2.2 millions of unfortified wine excise tax in 1977-78 amounted to an 8.6 percent increase over the previous year. During 1976-77 collections declined 2.5 percent. Over the two year period, collections increased nearly 6 percent.

The tax on each gallon of unfortified wine manufactured outside North Carolina is 60 cents. If the wine is produced in North Carolina and is composed principally of fruits or berries grown in North Carolina, the tax is 5 cents per gallon. An unfortified wine is produced only by natural fermentation or by the addition of pure cane, beet, or dextrose sugar. Such wine has an alcoholic content of not less than 5 percent and not more than 14 percent of absolute alcohol by volume. The wine must be approved as to identity, quality, and purity by the State Board of Alcoholic Control.

Fortified Wine Tax. Collections of the fortified wine excise tax reached $2.2 millions in 1976-77, an increase of nearly 6.9 percent. In 1977-78 collections fell 6.9 percent to less than $2.1 millions. The net effect over the two periods was a one-half of one percent decline in collections.

The tax on each gallon of fortified wine manufactured outside North Carolina is 70 cents. If the fortified wine is manufactured in North Carolina and is composed principally of fruits or berries grown in North Carolina, the tax is 5 cents per gallon.

A fortified wine is made by fermentation from grapes, fruits, berries, rice, or honey to which only pure brandy has been added. The brandy is made from the same type of grape, fruit, berry, rice, or honey that is contained in the base wine to which it is added. Fortified wine has an alcoholic content of over 14 percent and not more than 21 percent of absolute alcohol by volume. The wine must by approved by the State Board of Alcoholic Control as to identity, quality, and purity.

TABLE 54. NET COLLECTIONS FROM STATE BEVERAGE TAXES (LICENSE AND EXCISE) BY TYPE OF BEVERAGE FOR FISCAL YEARS SINCE 1965-1966.

Fiscal year	Liquor	Beer		Wine		Total collections	Less local share*	Amount retained by state
		Licenses	Excise*	Licenses	Excise*			
1965-1966	$ 12,349,350	$ 69,071	$ 12,939,257	$ 35,933	$ 1,581,248	$ 26,974,859	$ 4,460,207	$ 22,514,652
1966-1967	13,264,646	75,085	16,089,058	36,991	1,767,707	31,233,487	5,555,894	25,677,593
1967-1968	14,806,138	75,952	10,059,882[a]	42,664	1,130,836[a]	26,115,472	3,449,125	22,666,347
1968-1969	16,237,747	86,306	17,793,804	45,391	1,885,508	36,048,756	6,184,065	29,864,691
1969-1970	27,458,670[b]	88,984	25,297,946[c]	49,319	2,131,333	55,026,252	6,485,784	48,540,468
1970-1971	32,132,774[d]	92,258	28,813,489	57,189	2,546,558	63,642,268	7,259,281	56,382,987
1971-1972	33,320,918	100,842	32,151,872	75,511	3,247,090	68,896,233	8,312,821	60,583,412
1972-1973	34,137,266	107,096	35,170,081	85,040	3,595,752	73,095,235	9,137,373	63,957,862
1973-1974	34,875,698	108,532	39,265,188	92,307	3,488,195	77,829,920	10,078,778	67,751,142
1974-1975	35,955,979	113,909	40,596,216	94,375	3,787,544	80,548,023	10,505,997	70,042,026
1975-1976	36,390,372[e]	123,976	43,957,310	105,991	4,159,809	84,737,458	11,414,211	73,323,247
1976-1977	37,113,305	128,532	45,396,082	112,863	4,253,164	87,003,946	11,787,697	75,216,249
1977-1978	38,968,074	145,866	49,022,784	126,913	4,271,898	92,535,535	12,726,450	79,809,085

*Local units share in the excise taxes on beer and unfortified wine. See Table 56 for the allocation.

[a] Revenue from beer and wine excise taxes reduced temporarily by change in method of collection.

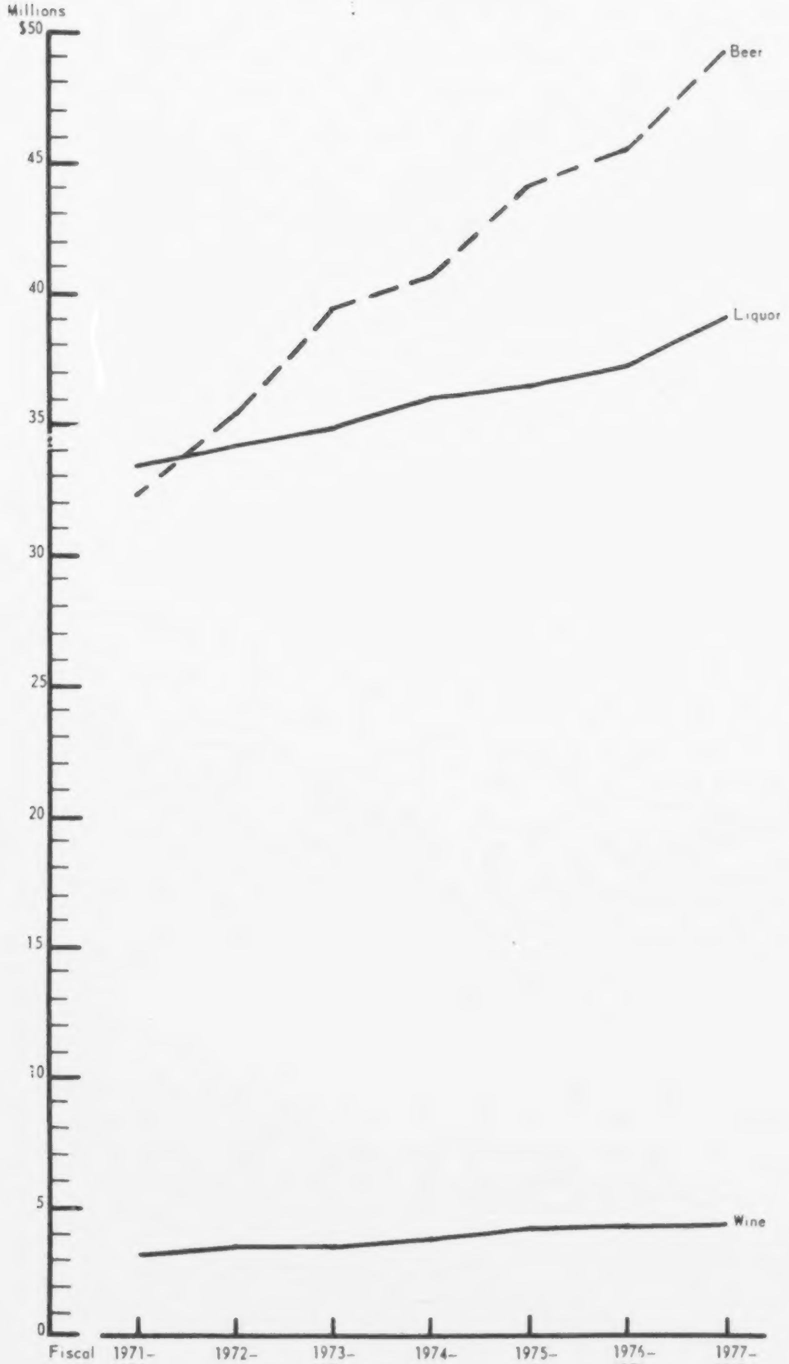
[b] Liquor surtax of 5 cents per 5 ounces imposed July 1, 1969.

[c] Beer excise tax rate increased from 3-1/2 cents to 5 cents per 12 ounce container effective July 1, 1969. Equivalent increases on other size containers.

[d] Surtax increased to 5 cents per 3-1/3 ounces effective July 1, 1970.

[e] Effective August 1, 1975 the combination rate of 12-1/2% of retail price and 5 cents per 3-1/3 ounces was replaced by a single rate of 22-1/2% of retail price.

CHART 6. ALCOHOLIC BEVERAGE TAX REVENUES FOR SPECIFIED FISCAL YEARS



Distribution of Beer and Wine Taxes. The State shares the collections from the beer and unfortified wine excise taxes with the local governments which allow the legal sale of such beverages. By law local governments receive 47.5 percent of collections from the **basic beer excise tax** and 50 percent of the unfortified wine excise tax collections. The basic beer tax rate is 50 percent of the total beer tax rate, thus, the local governments in effect receive 23.75 percent of the total beer excise tax collections.

The total amounts of beer and unfortified wine excise taxes distributed by the State to counties and municipalities during the past two fiscal years are given in Table 56. The collection period for which the shares are determined is the 12 months ending September 30 and not the fiscal year ending June 30. The distributions are required by law to be made within 60 days after September 30. The amount received in fiscal year 1977-78 by each county is given in Table 86 in Part IV of this report. Table 87 shows the amount received by each municipality.

Liquor by the Drink. The 1977 General Assembly in its second session amended the intoxicating liquors law to authorize cities and counties with ABC stores to vote as to whether the on-premises sale of mixed beverages should be allowed in social establishments and restaurants. The law requires the elections to be called by the board of elections of the county upon the written request of the governing body of the county or of the city where ABC stores have been established or upon petition of twenty percent of the voters registered in that county or city.

Under the new law restaurants and related places qualified to hold a mixed beverages permit must have a minimum seating capacity of 36 seats and, according to regulations adopted by the State ABC Board, must derive 51 percent or more of gross receipts from the sale of food items. The fee for the mixed beverage permit is $500 with an annual renewal of $250. No establishment may hold both a mixed beverages permit and an on-premises consumption "brown bag" permit. The North Carolina Board of Alcoholic Control will continue to issue "brown bag" permits to approved social establishments, restaurants, and related places to allow the consumption—but not the sale—of alcoholic beverages on the premises.

An additional tax of $10 is levied on each four liters, and a proportional sum on any lesser amount, of spirituous liquor sold to the holder of a mixed beverages permit for the purpose of resale as mixed beverages.[2] The clear proceeds from this addition shall be retained by the respective county or municipal ABC Boards in the same manner as other profits derived from the sale of spirituous liquors except that ten percent of the proceeds shall be directed to the State Department of Human Resources for rehabilitation of alcoholics and research into the causes of alcoholism.

Prior to November 1, 1978, mixed beverages elections under the new law had been held in 3 counties and 4 municipalities. The sale of mixed beverages gained approval in Mecklenburg County, Orange County, Louisburg, Sanford, and Southern Pines. The issue failed in Dare County and Black Mountain.

[2] The bill specified $10 per gallon, but contained a section which adapted the bill to the metrication amendment enacted earlier. HB 597 (effective January 1, 1978) deleted all references to gallons and other U. S. measures in Chapter 18A of the General Statutes and replaced them with metric system measures.

TABLE 55. NET COLLECTIONS FROM STATE BEER AND WINE LICENSES AND FROM WINE EXCISE TAX BY SOURCES FOR SPECIFIED FISCAL YEARS

Beverage and type of licenses	1975-1976	1976-1977	1977-1978
Beer Licenses:			
Wholesale distributors	$ 10,087	$ 11,175	$ 12,640
Bottlers	....	....	....
Salesmen	11,079	12,991	16,437
Dealers on trains	205	....	....
Retail dealers	95,295	97,560	108,577
Resident manufacturer	500	500	1,500
Non-resident manufacturer	4,395	4,506	3,510
Non-resident wholesaler	2,115	1,800	3,202
Resident importer	300[a]	....	....
Total beer licenses	$123,976	$128,532	$145,866
Wine Licenses:			
Retail—on premise consumption	$ 31,099	$ 36,104	$ 44,397
Retail—off premise consumption	32,811	34,157	37,518
Non-resident manufacturer	6,653	6,060	6,545
Resident manufacturer	100	400	550
Combination wholesaler—wine and beer	10,738	10,253	10,788
Dealer on train	....	100	100
Resident wholesaler	3,032	2,305	1,415
Non-resident wholesaler	9,728	9,720	10,694
Salesmen	2,086	2,663	2,296
Combination beer and wine salesmen	7,636	7,283	8,602
Resident importer	2,108[a]	3,818[a]	3,758[a]
Resident bottler	....	....	250
Total wine licenses	$105,991	$112,863	$126,913
Wine Excise Tax:			
Fortified wine	$ 2,096,159	$ 2,240,723	$ 2,086,051
•Unfortified (light) wine	2,063,650	2,012,441	2,185,847
Total wine excise	$4,159,809	$4,253,164	$4,271,898

[a] Combination importer.

•Amounts shown include local shares as follows:
1975-1976, $1,023,181
1976-1977, $1,006,073
1977-1978, $1,092,450

TABLE 56. AMOUNT OF BEER AND UNFORTIFIED WINE EXCISE TAXES ALLOCATED TO COUNTIES AND MUNICIPALITIES

Year and distribution	Beer excise taxes	Unfortified wine excise taxes	Total
For the period from October 1, 1975 to September 30, 1976*			
Amount distributed to localities	$10,471,245	$1,008,841	$11,480,086
Amount retained by state	23,023	2,500	25,523
Amount held in suspense	7,027	692	7,719
Total	$10,501,295	$1,012,033	$11,513,328
Amount distributed to counties	$4,356,214	$419,587	$4,775,801
Amount distributed to towns and cities	6,115,031	589,254	6,704,285
Total	$10,471,245	$1,008,841	$11,480,086
For the period from October 1, 1976 to September 30, 1977*			
Amount distributed to localities	$11,094,114	$1,002,002	$12,096,116
Amount retained by state	15,278	1,401	16,679
Amount held in suspense	7,613	700	8,313
Total	$11,117,005	$1,004,103	$12,121,108
Amount distributed to counties	$4,577,010	$425,065	$5,002,075
Amount distributed to towns and cities	6,517,104	576,937	7,094,041
Total	$11,094,114	$1,002,002	$12,096,116

Note: Detail may not add to totals due to rounding.

Number of counties and municipalities sharing in distribution of beverage tax was as follows: For the 1976 distribution: both beer and wine—55 counties; beer only—2 counties; wine only—1 county. Total counties sharing in distribution—58. For the same period 304 municipalities shared in the distribution as follows: both beer and wine−284; beer only−19; wine only−1.

For the 1977 distribution: both beer and wine—55 counties; beer only—2 counties; wine only—4 counties. Total counties sharing in distribution—61. For the same period 346 municipalities shared in the distribution as follows: both beer and wine—308; beer only—4; wine only—34.

*The distributions are made annually within 60 days after the end of the period.

TABLE 57. LOCAL REVENUE FROM COUNTY AND MUNICIPAL ALCOHOLIC BEVERAGE CONTROL STORES FOR FISCAL YEAR 1976-1977

Counties and municipalities	1976-1977				
	Gross sales[1]	State taxes[3]	"Five cent per bottle" collections	Reserve for law enforcement	Net profits[2]
Counties:					
Beaufort	$2,112,382	$372,117	$23,847	$11,220	$197,466
Bertie	1,127,338	198,818	13,704	3,815	67,405
Camden	276,087	48,619	2,994	667	19,302
Carteret	1,910,033	338,030	18,425	20,508	184,569
Caswell	1,095,726	193,216	13,680	10,828	66,329
Catawba	4,900,994	866,474	48,740	63,170	8,532
Chowan	521,787	91,955	5,996	6,224	52,095
Craven	2,110,042	373,345	20,382	14,897	237,485
Cumberland	4,686,462	826,982	55,360	129,663	399,904
Currituck	386,720	67,774	4,041	953	27,295
Dare	1,063,189	187,017	9,255	12,519	107,035
Durham	6,354,536	1,123,244	60,952	98,764	573,022
Edgecombe	2,732,665	482,470	30,835	54,882	294,580
Gates	390,911	69,165	4,561	1,625	28,592
Granville	1,479,437	260,938	16,716	15,697	141,274
Greene	471,199	82,721	5,714	2,965	26,689
Halifax	2,682,615	471,182	34,228	24,309	218,781
Hertford	1,356,954	239,331	15,185	17,893	148,513
Hoke	538,314	94,974	6,459	6,788	52,274
Johnston	2,199,518	385,025	24,695	30,935	220,646
Jones	605,981	106,904	6,957	2,446	21,459
Lenoir	2,731,902	482,714	28,705	13,041	331,605
Martin	1,330,749	234,817	15,939	10,159	124,808
Mecklenburg	21,994,462	3,885,000	210,202	226,791	2,360,916
Moore	2,616,181	460,597	26,092	35,469	244,300
Nash	3,492,345	615,891	36,693	36,986	309,575
New Hanover	5,824,028	1,029,925	55,439	69,069	680,340
Northampton	1,087,131	190,904	14,547	12,500	95,629
Onslow	1,681,231	296,918	18,313	15,310	125,795
Orange	3,531,822	622,975	34,890	44,526	395,939
Pamlico	265,200	49,458	2,215	1,582	27,847
Pasquotank	949,139	167,680	9,710	13,700	60,239
Pender	1,078,971	190,377	11,311	10,452	94,319
Person	1,041,689	183,686	11,389	17,931	95,459
Pitt	3,833,175	684,372	41,613	37,201	421,202
Rowan	4,443,231	784,924	44,157	63,783	399,608
Scotland	903,948	159,687	9,748	4,611	105,998
Tyrrell	184,730	32,450	2,419	......	11,770
Vance	1,810,233	318,247	20,396	22,920	232,263
Wake	11,822,372	2,089,209	113,732	102,846	1,577,085
Warren	823,400	144,975	9,580	2,460	47,933
Washington	773,802	136,292	8,377	7,175	67,178
Wayne	3,189,026	561,910	36,459	47,158	338,875
Wilson	3,419,901	603,602	35,683	39,741	357,667
Total counties	$117,831,558	$20,806,911	$1,220,335	$1,366,179	$11,599,597

TABLE 57. — Continued

Counties and municipalities	Gross sales[1]	State taxes[3]	"Five cent per bottle" collections	Reserve for law enforcement	Net profits[2]
Municipalities:					
Andrews	$ 867,756	$ 151,005	$ 9,017	$ 6,599	$ 123,073
Angier	389,398	68,756	4,380	....	38,848
Asheville	6,190,506	1,093,579	60,432	31,339	708,034
Bessemer City	854,834	150,551	9,067	....	102,176
Black Mountain	963,242	170,370	9,515	11,162	98,449
Blowing Rock	1,413,437	250,368	12,300	9,232	125,782
Bolton	231,239	40,835	2,650	976	16,880
Brevard	901,085	158,567	7,948	5,312	106,242
Brunswick	260,925	45,993	3,363	3,567	20,214
Bunn	177,001	31,204	2,259	1,078	19,053
Burlington-Graham	3,301,537	583,283	35,153	14,379	344,868
Chadbourn	478,116	84,362	5,973	7,653	43,369
Clinton	983,511	173,326	12,604	15,630	84,599
Coats	162,610	28,668	2,067	....	12,537
Concord	1,646,001	290,246	16,573	25,082	190,708
Dobson	1,292,192	228,478	12,581	12,000	202,730
Dunn	903,892	159,537	11,401	7,673	94,273
Fair Bluff	195,059	34,369	2,322	....	7,002
Fairmont	907,099	160,081	10,817	....	123,184
Faison	302,157	52,743	3,956	1,001	31,273
Franklinton	303,441	53,498	3,698	3,292	27,550
Garland	344,639	60,701	4,712	....	37,501
Gastonia	3,490,642	613,329	35,527	....	420,023
Granite Falls	1,514,398	267,823	14,592	18,084	175,046
Greensboro	10,876,868	1,923,395	105,853	70,613	1,197,076
Hamlet	542,656	95,843	5,937	1,214	44,224
Hendersonville	1,939,268	343,276	16,923	38,780	195,098
Hertford	372,400	65,842	4,011	2,123	38,211
High Point	611,096	108,172	5,332	3,760	67,413
Hot Springs	147,858	25,716	1,414	50	-2,443
Jamestown	2,767,276	493,904	24,903	20,376	340,832
Kenansville	291,319	51,386	3,372	....	18,923
Lake Waccamaw	167,142	29,282	1,988	552	3,126
Lexington	1,933,975	342,150	18,334	27,217	281,041
Lillington	462,898	81,811	5,143	....	62,220
Lincolnton	1,129,719	199,569	12,309	17,282	128,609
Long Beach	189,924	33,601	1,750	1,200	429
Louisburg	515,603	90,893	6,580	3,398	60,041
Madison	738,940	130,377	7,722	[illegible]	93,829
Maxton	355,901	62,762	4,437	1,200	27,910
Monroe	1,797,351	315,852	20,225	14,048	186,300
*Montgomery-municipal	995,909	175,166	11,851	....	96,650
Mooresville	970,814	171,375	9,704	5,814	110,467
Morganton	1,942,765	353,296	19,263	13,365	303,542
Mt. Pleasant	415,299	73,351	4,531	3,821	38,825
Newton Grove	260,594	44,070	3,690	1,264	29,022
North Wilkesboro	820,343	144,909	8,852	5,119	78,940
Norwood	993,038	175,588	10,081	26,802	106,619
Ocean Isle Beach	174,197	30,964	1,751	....	12,935
Pembroke	518,092	91,203	5,570	....	48,242

TABLE 57. — Continued

Counties and municipalities	Gross sales[1]	State taxes[3]	"Five cent per bottle" collections	Reserve for law enforcement	Net profits[2]
Pittsboro	$ 577,098	$ 101,888	$ 6,523	$ 7,129	$ 64,158
Randleman	1,318,964	233,049	14,386	7,636	152,682
Red Springs	437,255	76,571	5,274	....	34,224
Reidsville	1,878,284	331,360	19,083	13,250	186,201
Rockingham	993,839	175,625	10,341	10,311	118,962
Roseboro	401,675	69,945	5,267	....	32,266
Rowland	266,274	46,873	3,194	....	26,548
St. Pauls	989,267	173,165	10,870	....	132,402
Sanford	1,864,775	329,187	20,598	26,187	187,385
Shallotte	450,353	78,881	5,007	....	43,205
Shelby	1,752,231	309,766	17,542	13,167	218,149
Southport	332,832	58,817	3,458	1,200	17,383
Sparta	610,193	107,104	6,363	9,223	68,023
Statesville	1,876,126	331,753	18,308	16,874	224,179
Sunset Beach	144,722	25,598	1,461	1,496	6,167
Sylva	1,434,468	249,066	14,804	11,367	215,980
Taylorsville	466,453	82,389	5,076	2,755	52,336
Tryon	720,493	127,539	6,274	15,088	60,352
Wadesboro	854,319	150,472	9,856	8,200	98,683
Wallace	744,554	131,285	9,358	5,155	98,064
Walnut Cove	422,918	74,666	4,714	3,000	48,364
Warsaw	414,900	73,224	5,272	....	44,171
Waynesville	1,300,148	230,445	12,186	14,703	175,513
Whiteville	916,016	161,565	11,251	12,225	110,023
Wilkesboro	704,768	124,502	7,555	3,100	78,655
Winston-Salem	10,890,354	1,927,005	99,129	118,582	1,334,951
Yaupon Beach	139,527	24,697	1,243	....	5,529
Youngsville	286,547	50,571	3,131	1,490	26,320
Total municipalities	$93,195,315	$16,462,433	$951,957	$737,695	$10,582,370
Total counties and municipalities	$211,026,873	$37,269,345	$2,172,288	$2,103,872	$22,181,967

Note: Details may not add to totals due to rounding.

[1] Includes state taxes and collections from the "five cents per bottle" price increase adopted to finance alcoholic rehabilitation centers.

[2] Net profits for the units of government are profits after deduction of state taxes, the "five cents per bottle" collections, costs of goods, operating expenses, reserves for law enforcement and certain reserves for education or local schools. In some instances small amounts of income other than from sales are included. Most of the net profits are credited to the general funds of the respective governments.

[3] Collections based on sales made during the fiscal year. State tax collections for the fiscal year differ since taxes are remitted in the month following the month of sales.

[4] ABC stores in the towns of Biscoe and Mount Gilead in Montgomery County are operated as a single local system.

THE INTANGIBLE PROPERTY TAX

Intangibles tax collections increased for the third consecutive year in fiscal year 1977-78. Declining stock prices restrained the growth of collections in fiscal year 1977-78 by causing a 2 percent drop in tax paid on shares of stock. The increase in total collections was about 3 1/2 percent and was mainly due to a 7 percent increase in tax collected from money on deposit and 11 percent growth in accounts receivable. Collections from tax on all types of intangible property totaled $37.7 millions compared to $36.4 millions in fiscal year 1976-77.

The overall performance in fiscal year 1976-77 was quite different as all categories showed gains over 1975-76. At the end of calendar year 1976 stock prices were significantly higher than a year earlier with the result that tax paid on shares of stock was 22 percent greater than for the previous year. Percentage gains were better for all types of property in 1976-77 than in 1977-78 except for accounts receivable which registered a slightly lower growth. The tax paid on money on deposit was almost 17 percent more than in 1975-76; tax collected on money on hand rose 16 percent above 1975-76. Both of these items, of course, reflect growth in the money supply. The increase in tax on money on hand is indicative of changes in the banks' holdings of cash since the bulk of this tax is paid by the banks.

Table 58 provides collections data by type of property for the past three fiscal years. Shares of stock are the source of about 40 percent of the collections while money on deposit accounts for about one-fourth. Accounts receivable and evidences of debt (bonds, notes, etc.) are equally important with each bringing in about 15 percent of the total.

The shares of the collections for the three levels of government are shown in the bottom of Table 58. The State retained less than 7 percent and, of the balance, the counties got about two-thirds and the cities one-third.

The local governments received $34,171,826 from the 1976-77 collections and $35,117,419 from the 1977-78 collections. The collections and the distributions for each county are shown in Table 60. Note that the amounts of the distributions in this table are the total of the county government and municipal shares. The collections for the intangible property taxes are returned to the counties from which collected except for the collections of the taxes on bank deposits and deposits with insurance companies. Total collections from taxes on these two types of property are allocated to the 100 counties on the basis of county populations. As a result, some counties receive amounts which are larger than the collections from those counties.

The State retained $2.3 millions from the 1976-77 collections and $2.6 millions from the 1977-78 collections. The State keeps a portion of the collections to cover the following: (1) an amount sufficient to cover the State's cost of administering the tax, (2) an amount equal to the bank deposit tax credits allowed to corporate tax-payers against the franchise tax, (3) an amount equal to the operating expenses of the Ad Valorem Tax Division of the Department of Revenue and the Property Tax Commission, and (4) an amount equal to expenses of the Property Tax Study Committee. The amount which the State retains is withheld during the year of collection while the amounts received by the local governments are distributed in the following fiscal year. The increase in the State's share between the two years was due primarily to an increase in the credits claimed by corporate franchise taxpayers for the bank deposit tax paid. These credits amounted to over $1,258,000 in fiscal year 1977-78.

Within the county, the distributable share is divided between the municipal governments and the county government on the basis of their ad valorem levies imposed during the fiscal year preceding the distribution. In Part IV of this report, Table 87 shows the shares received by each county government in 1977-78 and Table 88 gives the shares received by each municipality in the same year.

TABLE 58. INTANGIBLE PROPERTY TAX COLLECTIONS BY CLASSES OF PROPERTY FOR SPECIFIED FISCAL YEARS

	1975-1976		1976-1977		1977-1978	
Type of intangible property	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
Money on deposit	$ 7,894,474	25.4	$ 9,220,094	25.3	$ 9,887,161	26.2
Money on hand	848,272	2.7	983,134	2.7	950,569	2.5
Accounts receivable	4,673,648	15.0	5,128,226	14.1	5,707,071	15.1
Bonds, notes, evidences of debt	4,787,268	15.4	5,375,786	14.7	5,645,361	15.0
Shares of stock	12,328,763	39.6	15,048,650	41.3	14,698,340	39.0
Interest in foreign trusts	403,046	1.3	413,600	1.1	493,570	1.3
Deposits with insurance companies	18,062	......	15,397	......	17,716	......
Penalties and interest	176,855	0.6	264,749	0.7	280,787	0.7
Total collections	$31,130,389	100.0	$36,449,636	100.0	$37,680,575	100.0
Amount to state	$ 2,116,365	6.8	$ 2,277,810	6.3	$ 2,563,156	6.8
Amount to cities	9,917,398	31.9	11,381,388	31.2	11,463,327	30.4
Amount to counties	19,096,626	61.3	22,790,438	62.5	23,654,092	62.8
Totals	$31,130,389	100.0	$36,449,636	100.0	$37,680,575	100.0

Note: All net collections are distributed to the counties and municipalities except for the expenses of administration of the tax, expenses of the Ad Valorem Tax Division and the Property Tax Commission, and an amount equal to the credit allowed against corporation franchise tax liabilities for bank deposit taxes paid by corporations.

Detail may not add to totals due to rounding.

TABLE 59. ASSESSED VALUE OF INTANGIBLE PROPERTY BY CLASSES OF PROPERTY FOR SPECIFIED FISCAL YEARS

Type of intangible property	1975-1976	1976-1977	1977-1978
Money on deposit	$ 7,894,474,490	$ 9,220,094,310	$ 9,887,161,420
Money on hand	339,308,816	393,253,604	380,227,700
Accounts receivable	1,869,459,292	2,051,290,320	2,282,828,204
Bonds, notes, evidences of debt	1,914,907,268	2,150,314,240	2,258,144,276
Shares of stock	4,931,505,372	6,019,460,076	5,879,335,888
Interest in foreign trusts	161,218,220	165,439,964	197,427,992
Deposits with insurance companies	18,062,120	15,397,460	17,716,190
Totals	$17,128,935,578	$20,015,249,974	$20,902,841,670

Note: Amounts are computed from net collections and tax rate on each type of intangible property.

Changes in the Law Enacted by the 1977 General Assembly. During the first session of the 1977 General Assembly a bill was passed allowing the formation of stock-owned savings and loan associations in North Carolina. This legislation was effective July 1, 1977. There were no provisions in the act to make these corporations subject to the excise and share taxes applying to **mutual** savings and loan associations nor was there any provision to exempt these corporations from the intangible tax. In the absence of specific tax legislation the stock-owned associations became taxable as general business corporations and subject to the corporation income tax, franchise tax, intangibles tax, and other taxes levied under the Revenue Laws.

In the second session the General Assembly amended the intangibles tax effective January 1, 1978 to provide that customers' deposits (savings accounts and certificates) in the stock-owned associations were taxable at 10¢ per $100, the same rate applying to bank deposits. The legislature made no other changes in the tax treatment of the stock-owned associations under the intangibles tax law. However, legislation was passed to set up a nine member tax study commission to examine the intangibles tax thoroughly and to recommend any changes the commission deems necessary. The stock-owned associations are required to remit the tax in the same manner as banks. Without this change in the law, depositors of these new savings institutions would have had to pay 25¢ per $100 on such accounts. The accounts would have been considered accounts **payable** of the stock-owned associations, but accounts **receivable** of the customer (depositor) and thereby taxable to the depositor at 2 1/2 times the rate bank depositors pay on their bank accounts.

Statistical Tables. There are two additional tables which have not been discussed. Table 59 provides assessed values of taxable intangible property by type of property for the past three fiscal years. Table 61 gives collection data by types of property by county for fiscal year 1977-78.

TABLE 60. COLLECTIONS FROM INTANGIBLES TAX BY COUNTIES AND AMOUNTS RETURNED UNDER DISTRIBUTION FORMULA TO LOCAL UNITS IN EACH COUNTY IN SPECIFIED YEARS

Counties	1976-1977		1977-1978	
	Collections	Amount returned*	Collections	Amount returned*
Alamance	$ 650,169	$ 615,745	$ 671,945	$ 629,761
Alexander	56,738	63,890	58,383	64,326
Alleghany	45,552	39,710	49,879	43,057
Anson	124,318	121,308	132,869	127,254
Ashe	87,630	71,734	93,479	74,304
Avery	44,769	47,088	44,219	45,926
Beaufort	239,321	209,276	246,489	220,427
Bertie	82,605	74,272	82,450	77,095
Bladen	68,492	85,414	80,152	94,617
Brunswick	134,025	152,973	138,613	153,517
Buncombe	1,437,812	1,294,219	1,468,824	1,318,437
Burke	334,300	341,972	326,872	331,695
Cabarrus	483,055	499,105	540,269	551,610
Caldwell	306,954	316,105	359,023	350,492
Camden	8,931	16,807	10,220	18,562
Carteret	215,716	194,361	229,934	205,261
Caswell	38,360	57,786	43,968	61,904
Catawba	890,371	780,480	918,106	800,393
Chatham	151,658	146,239	139,930	136,733
Cherokee	63,287	57,186	62,553	54,472
Chowan	73,936	67,927	74,822	66,093
Clay	16,268	16,242	18,673	18,301
Cleveland	326,012	345,071	300,007	328,519
Columbus	181,890	184,999	191,192	186,463
Craven	244,071	265,522	266,645	280,866
Cumberland	555,943	714,322	618,288	784,055
Currituck	24,404	31,179	31,031	36,510
Dare	90,619	76,046	98,238	77,545
Davidson	624,702	639,780	623,229	586,576
Davie	133,326	92,784	100,465	107,414
Duplin	113,765	122,377	121,445	128,943
Durham	1,296,086	1,158,991	1,286,972	1,138,383
Edgecombe	322,836	310,854	301,085	312,580
Forsyth	2,843,699	2,558,490	2,790,165	2,498,873
Franklin	80,446	91,933	83,081	94,609
Gaston	747,086	755,048	866,090	851,096
Gates	38,223	21,870	43,521	27,969
Graham	50,475	46,722	61,056	55,651
Granville	136,157	132,910	147,657	141,104
Greene	49,106	54,883	46,255	53,389
Guilford	3,458,467	3,140,523	3,681,009	3,295,262
Halifax	273,663	270,966	283,985	277,443
Harnett	190,549	197,963	192,341	205,101
Haywood	173,573	185,946	160,884	171,407
Henderson	628,254	580,443	709,982	651,612
Hertford	133,147	107,568	139,670	112,166
Hoke	42,304	54,105	40,159	54,681
Hyde	17,836	16,510	20,019	17,429
Iredell	435,212	402,175	454,553	417,659
Jackson	88,410	88,215	93,021	89,882

TABLE 60. — Continued

Counties	1976-1977		1977-1978	
	Collections	Amount returned*	Collections	Amount returned*
Johnston	$ 276,570	$ 267,530	$ 299,232	$ 286,241
Jones	22,079	23,386	22,255	22,752
Lee	213,751	186,250	247,403	210,331
Lenoir	368,417	361,452	380,778	372,228
Lincoln	150,407	154,623	154,404	159,484
Macon	120,992	104,416	133,728	100,498
Madison	49,300	42,794	56,061	48,168
Martin	114,861	104,826	124,370	111,549
McDowell	117,091	132,008	115,518	130,099
Mecklenburg	4,762,554	3,970,268	4,617,806	3,902,383
Mitchell	110,642	88,431	96,682	73,475
Montgomery	61,020	59,821	65,602	64,965
Moore	616,275	569,469	679,222	633,613
Nash	424,787	377,755	451,452	382,686
New Hanover	745,732	706,458	806,969	759,413
Northampton	68,289	73,200	69,419	74,089
Onslow	177,550	263,572	183,081	293,893
Orange	588,638	585,011	632,699	620,777
Pamlico	32,109	32,916	37,120	36,592
Pasquotank	209,580	167,345	232,564	175,823
Pender	49,368	59,594	59,185	69,711
Perquimans	37,007	31,812	34,637	29,297
Person	89,118	92,073	104,574	105,205
Pitt	451,086	429,413	466,084	436,923
Polk	367,818	338,027	362,316	329,363
Randolph	409,742	429,985	383,906	404,218
Richmond	154,668	173,612	170,680	189,726
Robeson	298,597	325,632	323,789	346,401
Rockingham	462,956	418,014	477,951	419,790
Rowan	566,019	525,238	584,350	534,685
Rutherford	197,526	202,171	207,921	208,981
Sampson	160,464	162,103	162,460	165,812
Scotland	135,959	139,529	142,380	145,126
Stanly	174,334	183,072	215,253	215,143
Stokes	51,371	72,238	47,933	69,664
Surry	331,157	310,114	363,255	323,005
Swain	33,915	34,788	30,936	32,309
Transylvania	135,750	137,925	163,525	159,292
Tyrrell	9,499	9,523	10,327	9,301
Union	242,783	255,439	245,464	258,668
Vance	275,255	240,399	272,271	233,994
Wake	2,285,256	2,031,754	2,389,171	2,090,286
Warren	60,753	61,381	63,486	62,577
Washington	50,222	49,475	51,021	49,381
Watauga	106,863	119,628	118,262	123,491
Wayne	390,312	379,201	402,199	406,419
Wilkes	304,759	279,548	315,404	297,699
Wilson	400,496	353,772	419,690	373,126
Yadkin	80,490	85,918	85,581	86,436
Yancey	50,921	50,883	56,577	54,912
All counties	$36,449,636	$34,171,826	$37,680,575	$35,117,419

Note: Detail may not add to totals due to rounding.

*The amounts returned are received in the next fiscal year by each county and the municipalities therein.

TABLE 61. NET COLLECTIONS FROM INTANGIBLE PROPERTY TAX, BY CLASSES OF PROPERTY, BY COUNTIES FOR FISCAL YEAR ENDING JUNE 30, 1978

Counties	Money on deposit	Money on hand	Net of accounts receivable	Net of bonds and evidences of debt	Shares of stock	Interest in foreign trusts	Deposits with insurance companies	Penalties and interest	Total collections
Alamance	$173,625	$18,058	$109,682	$98,084	$267,587	$1,596	$......	$3,312	$671,945
Alexander	29,199	3,164	6,887	6,797	11,900	16	......	420	58,383
Alleghany	19,478	1,510	6,927	8,857	12,577	212	......	319	49,879
Anson	39,135	3,451	33,640	16,808	39,051	......	......	784	132,869
Ashe	50,181	3,789	7,367	13,784	17,983	......	......	374	93,479
Avery	19,821	2,228	4,904	6,956	9,544	147	......	619	44,219
Beaufort	80,754	7,484	31,319	49,223	75,782	445	......	1,482	246,489
Bertie	37,912	2,743	7,647	11,407	22,392	......	......	349	82,450
Bladen	31,274	2,882	12,811	13,506	18,699	......	......	979	80,152
Brunswick	33,004	2,965	52,996	23,800	22,630	1,848	......	1,371	138,613
Buncombe	324,964	30,658	128,876	265,676	696,035	12,495	171	9,949	1,468,824
Burke	85,358	9,708	62,954	44,003	114,959	9,851	......	37	326,872
Cabarrus	90,137	10,589	185,903	66,080	185,030	470	......	2,062	540,269
Caldwell	91,279	8,492	103,748	53,745	98,305	806	......	2,649	359,023
Camden	544	258	532	2,698	5,158	682	......	347	10,220
Carteret	76,183	4,866	17,684	54,593	70,853	3,317	......	2,438	229,934
Caswell	12,143	1,143	4,721	9,478	15,644	290	......	549	43,968
Catawba	238,631	25,663	217,824	127,992	301,489	1,776	......	4,730	918,106
Chatham	47,961	3,315	15,309	35,633	20,216	15,299	......	2,197	139,930
Cherokee	35,563	2,566	4,299	6,594	12,572	310	......	648	62,553
Chowan	24,814	2,135	9,845	11,017	26,426	......	......	585	74,822
Clay	9,070	788	628	2,079	5,601	......	......	507	18,673
Cleveland	86,976	8,569	73,265	42,393	82,082	2,709	54	3,959	300,007
Columbus	82,730	6,011	28,521	34,754	37,153	......	......	2,023	191,192
Craven	88,407	9,761	46,163	36,289	82,775	1,593	......	1,657	266,645

Cumberland	191,575	29,047	101,281	128,724	158,782	3,937	......	4,943	618,288
Currituck	9,864	1,371	1,672	8,694	7,694	486	......	1,251	31,031
Dare	33,417	2,594	6,601	26,648	24,729	3,508	......	742	98,238
Davidson	177,199	12,060	132,391	53,053	244,106	1,670	......	2,750	623,229
Davie	25,118	2,072	6,746	14,597	50,269	1,125	......	539	100,465
Duplin	55,317	5,135	16,547	25,555	17,623	183	......	1,086	121,445
Durham	321,663	42,083	125,696	162,994	576,964	44,107	1,147	12,318	1,286,972
Edgecombe	63,669	6,535	42,196	61,304	126,294	......	......	1,086	301,085
Forsyth	517,447	56,060	291,995	356,311	1,534,403	17,237	142	16,570	2,790,165
Franklin	32,226	2,447	11,742	19,620	16,732	......	4	310	83,081
Gaston	234,232	19,169	263,903	109,934	232,296	528	......	6,028	866,090
Gates	28,368	1,220	2,512	7,841	2,609	......	......	970	43,521
Graham	13,566	653	3,683	3,248	39,268	......	......	639	61,056
Granville	54,990	4,072	31,292	12,713	43,481	225	......	884	147,657
Greene	15,613	1,181	5,792	6,233	17,020	......	......	415	46,255
Guilford	687,049	78,202	750,328	502,171	1,596,607	36,051	3,863	26,739	3,681,009
Halifax	86,489	9,038	45,186	31,860	109,251	574	......	1,586	283,985
Harnett	71,417	5,446	31,210	37,745	45,038	414	......	1,071	192,341
Haywood	55,531	8,634	14,834	28,345	48,787	2,772	......	1,981	160,884
Henderson	102,189	6,950	21,812	145,091	368,744	59,385	33	5,778	709,982
Hertford	62,780	3,402	14,062	21,170	36,911	......	......	1,345	139,670
Hoke	14,728	1,522	11,545	6,957	5,235	......	......	172	40,159
Hyde	11,620	1,008	1,310	2,794	3,207	......	......	80	20,019
Iredell	147,128	13,853	80,482	65,308	144,735	420	......	2,628	454,553
Jackson	41,290	2,992	3,595	13,926	28,986	1,317	......	916	93,021
Johnston	109,689	9,333	36,153	53,735	88,219	239	......	1,864	299,232
Jones	14,829	1,075	1,569	2,371	2,326	......	......	85	22,255
Lee	83,378	6,935	37,560	38,778	76,677	2,176	......	1,699	247,403
Lenoir	88,197	8,533	95,609	73,146	110,810	895	......	3,588	380,778
Lincoln	51,019	6,161	30,509	23,519	41,572	......	......	1,624	154,404

TABLE 61. — Continued

Counties	Money on deposit	Money on hand	Net of accounts receivable	Net of bonds and evidences of debt	Shares of stock	Interest in foreign trusts	Deposits with insurance companies	Penalties and interest	Total collections
Macon	$ 59,685	$ 2,834	$ 5,748	$ 21,762	$ 39,836	$ 2,548	$ 5	$ 1,309	$ 133,728
Madison	35,221	2,365	4,582	3,599	9,770	......	......	525	56,061
Martin	50,530	4,828	16,286	13,099	38,935	......	......	692	124,370
McDowell	36,463	4,273	18,889	16,903	38,392	33	......	564	115,518
Mecklenburg	1,101,091	70,234	619,087	734,513	2,006,035	50,264	4,462	32,120	4,617,806
Mitchell	42,903	4,121	14,241	6,121	29,044	......	......	252	96,682
Montgomery	30,194	3,836	11,660	4,692	14,477	......	......	642	65,502
Moore	77,522	6,193	21,632	109,044	396,408	62,370	......	6,053	679,222
Nash	160,654	17,427	71,220	74,566	123,762	608	......	3,214	451,452
New Hanover	166,741	14,905	121,682	157,853	328,160	12,109	......	5,518	806,969
Northampton	31,910	1,917	11,699	7,146	16,354	......	......	393	69,419
Onslow	75,225	16,220	27,857	29,777	30,472	1,294	......	2,236	183,081
Orange	89,899	8,660	22,603	78,133	365,474	59,552		8,378	632,699
Pamlico	15,469	1,011	1,277	7,516	10,997	685	......	165	37,120
Pasquotank	95,532	6,548	21,293	40,367	67,284	634	......	907	232,564
Pender	23,074	1,417	7,935	11,821	13,607	49	......	1,283	59,185
Perquimans	18,851	1,379	2,819	5,755	5,465	19	......	348	34,637
Person	40,531	3,933	17,343	9,629	29,391	622	......	3,124	104,574
Pitt	140,396	16,934	68,381	82,249	153,084	1,993	......	3,046	466,084
Polk	32,031	1,859	4,947	60,083	235,090	27,626	......	680	362,316
Randolph	99,373	13,220	115,532	50,169	102,279	603	......	2,731	383,906
Richmond	41,957	6,061	27,196	19,806	73,668	249	......	1,742	170,680
Robeson	119,824	13,197	58,156	55,603	73,819	......	......	3,190	323,789
Rockingham	162,571	14,499	101,226	56,861	137,866	1,450	3	3,475	477,951
Rowan	177,805	14,619	56,741	80,392	250,006	1,598	......	3,190	584,350

Rutherford	75,227	10,211	32,107	24,021	64,767	291	......	1,295	207,921
Sampson	72,175	5,240	21,143	26,019	36,854	64	......	966	162,460
Scotland	39,920	4,725	30,543	14,181	52,296	279	......	437	142,380
Stanly	64,973	6,577	39,740	50,177	51,962	494	......	1,330	215,253
Stokes	25,512	2,585	4,112	2,828	12,261	258	......	377	47,933
Surry	116,318	10,726	65,890	37,586	123,909	5,340	......	3,486	363,255
Swain	14,830	1,491	2,586	3,975	7,476	......	......	578	30,936
Transylvania	31,999	2,484	26,764	27,269	70,019	3,162	......	1,828	163,525
Tyrrell	7,152	520	751	550	1,221	......	......	133	10,327
Union	81,813	8,255	37,789	50,257	65,012	76	......	2,262	245,464
Vance	83,163	6,702	26,524	27,635	127,252	347	......	649	272,271
Wake	631,169	59,002	310,371	370,433	963,908	23,823	7,759	22,706	2,389,171
Warren	26,829	2,087	5,235	7,364	20,633	566	......	771	63,486
Washington	24,889	2,606	5,144	3,831	14,254	......	......	298	51,021
Watauga	37,204	5,406	13,820	22,994	37,089	656	......	1,094	118,262
Wayne	129,309	11,909	77,500	52,653	127,387	823	......	2,618	402,199
Wilkes	94,584	19,421	81,016	30,311	87,879	315	6	1,872	315,404
Wilson	129,176	10,487	69,095	46,879	157,408	1,501	69	5,076	419,690
Yadkin	41,221	3,691	8,087	13,800	17,889	......	......	893	85,581
Yancey	23,499	2,374	4,554	8,509	17,170	162	......	308	56,577
Total	$9,887,161	$950,569	$5,707,071	$5,645,361	$14,698,340	$493,570	$17,717	$280,787	$37,680,575

Note: Assessed value of intangible property may be computed as follows: money on deposit and deposits with insurance companies—multiply collections by 1,000; all other types—multiply collections by 400.

THE INSURANCE TAXES

Insurance tax collections rose 13 percent in fiscal year 1977-78 and amounted to almost $64 millions. The gain in revenue over fiscal year 1976-1977 was $7.3 millions, the largest annual increase ever recorded. In fiscal year 1976-77 the collections were $56.6 millions and showed less than $2 millions growth over 1975-76. The smaller dollar growth in 1976-77 is somewhat misleading because the level of collections in **1975-76** was inflated by a non-recurring windfall resulting from the acceleration of premiums tax payments by certain foreign insurance companies. If an adjustment is made to eliminate the effect of the windfall on the collections in 1975-76, then the **rate of growth** in 1976-77 is only slightly less than in 1977-78.

Table 62 gives the amount of collections from the various insurance taxes for the past three years. The gross premiums tax is the principal source of revenue among the insurance taxes. For the past several years about 98 percent of the revenue from insurance taxes has come from the gross premiums tax. This tax is levied on insurance companies in lieu of all other taxes except certain fees and licenses, the gross premiums tax on fire insurance companies for firemen's relief, the sales and use tax, and local ad valorem taxes on real property and tangible personal property. Insurance companies are not subject to the corporation franchise tax, the corporation income tax, or the intangibles tax, nor can local governments impose any levy on insurance companies other than ad valorem taxes.

In addition to the gross premiums tax which produces the bulk of the revenue, other taxes and fees include company licenses, brokers' licenses, and agents' licenses and examination fees. These yielded about $1,150,000 in each of the past two fiscal years. Table 62 also gives index numbers indicating relative year to year changes in collections. The index numbers point up the effect on gross premiums tax collections of the economic growth which has taken place in North Carolina since 1971-72. The collections from licenses and fees show considerably less change during this period.

The volume of premium income by type of insurance for foreign and domestic companies operating in North Carolina in 1977 and the amount of gross premiums tax due for the year are revealed in Table 63. The different kinds of insurance written by life insurance companies accounted for about 47 percent of the insurance premiums in the calendar year 1977. About 41 percent of the total premiums for the year were for casualty or fire insurance. The remaining portion (12%) was accounted for by hospital insurance companies. For all companies, both foreign and domestic, total premiums were close to $2.9 billions, or 25 percent higher than in 1975. Measured in terms of premium volume, approximately 73 percent of the insurance business in North Carolina went to foreign companies. Among the foreign companies just over half of the premium volume was for fire or casualty insurance. Among domestic companies, hospitalization and medical services companies accounted for about 44% of the premium volume and life companies for about 42%.

Over the past two years the domestic fire and casualty companies had the largest percentage growth, but foreign life companies had the largest growth in dollar volume. The premium volume of hospitalization and medical service companies rose more than $100 millions between 1975 and 1977 while the volume of domestic life, fire, and casualty companies combined went up $88 millions. Foreign life companies experienced more than $210 millions increase in premium volume compared to about $187 millions increase for the foreign fire and casualty companies.

THE BUILDING AND LOAN ASSOCIATION TAXES

Based on collections of the stock and the excise taxes, the building and loan associations enjoyed their best business year ever in calendar year 1977. Total collections from the two taxes rose 21 percent in fiscal year 1977-78 and amounted to $7.5 millions. Collections of the stock (share) tax, levied at the rate of 7 1/2¢ per $100, were up 13 1/2 percent and established a new record. Excise tax collections also set a new record with an increase of 66 percent. In fiscal year 1976-77 the stock tax recorded a larger percentage and dollar gain than in 1977-78. The excise tax registered a much smaller dollar gain than in 1977-78, but the increase ended a two year period of declining collections.

Stock tax collections have increased for nine consecutive years. The largest percentage gain during this period came in fiscal year 1969-70 when the tax rate was increased by 25 percent from 6¢ to 7 1/2¢ per $100 of shares. Since the rate change, annual increases in collections have varied from seven percent to about 20 percent.

Excise tax collections have been quite erratic in contrast to the steady upward trend shown by stock tax collections. In four of the past eight years excise tax collections have declined. The decline in 1974-75 was nearly 24 percent; in 1975-76 the decline was about seven percent. Table 64 provides collection data for the past 14 fiscal years showing excise and stock tax collections separately. During that period, stock tax collections were down only one year, 1968-69, while excise tax collections were off in six years.

Table 65 and 66 provide data concerning operations of state and federal building and loan associations in 1977. Gross income of state and federal associations was 16 percent higher in 1977 than in 1975. Net income was up 44% . Interest on loans, the principal source of income for the associations, accounted for the bulk of the growth. Interest on government bonds, a minor source of income, declined for state associations, but federal associations showed a sharp increase in income from these bonds.

Stock-owned Savings and Loan Associations. The 1977 General Assembly enacted legislation effective July 1, 1977, allowing the formation of stock-owned savings and loan associations in North Carolina.[1] Until this law was passed all associations had to be operated as **mutual** associations. The new legislation required capital stock subscriptions of not less than $350,000 and also a permanent capital reserve of not less than $350,000. No stockholder could own more than 10 percent of the stock and stock-ownership by other financial institutions was prohibited. The law specifically provided that existing mutual associations could not convert to stock-owned associations. The new associations were made subject to the supervision of the Administrator of the Savings and Loan Division of the North Carolina Department of Commerce who also supervises the mutual associations.

The stock-owned associations were not made subject to the excise tax on net income or the stock tax which is payable by mutual associations. The bill did not contain any special tax provisions that would tax the new stock-owned associations differently than nonfinancial business corporations. Thus, taxes applicable to general business corporations - corporation income, corporation franchise, intangibles, and other taxes levied under the Revenue Laws - were applied to these associations.

The Savings and Loan Division reported that sixteen applications for stock-owned associations were filed in 1977 after passage of the new law. By the end of the calendar year, six of these were approved, one was withdrawn, one was denied, and eight applications were still being considered.

In the second session of the 1977 General Assembly the intangibles tax law was amended to provide that the customers' deposits (savings accounts and certificates) in the stock-owned association were taxable at 10¢ per $100, the same rate applying to bank deposits. This change was effective January 1, 1978. Without this change in the law, the rate of tax on the customers' accounts and certificates would have been 25¢ per $100.

It should be noted that the statistics reported in this section pertain only to the stock and excise taxes paid by mutual building or savings and loan associations. Under present laws the stock-owned associations do not pay these taxes, but rather pay taxes like business corporations. Unless there are further changes in the tax laws, in the future data concerning these new associations will appear in the corporation income and corporation franchise tax sections of this biennial report.

[1] SL1977, Ch 543

TABLE 64. NET COLLECTIONS FROM EXCISE AND STOCK TAXES ON BUILDING AND LOAN ASSOCIATIONS

Fiscal year	Stock tax	Excise tax	Total stock and excise taxes
1964-1965	$ 1,156,020	$ 841,689	$ 1,997,709
1965-1966	1,231,412	851,114	2,082,526
1966-1967	1,267,004	653,243	1,920,247
1967-1968	1,492,053	473,887	1,965,940
1968-1969	1,449,132	559,237	2,008,369
1969-1970	1,935,088[a]	704,343[b]	2,639,431
1970-1971	2,172,940	539,085	2,712,025
1971-1972	2,600,086	(1,825,177)[c]	774,910
1972-1973	3,115,004	713,297	3,828,301
1973-1974	3,525,723	893,911	4,419,635
1974-1975	3,777,891	682,038	4,459,929
1975-1976	4,429,690	634,131	5,063,821
1976-1977	5,296,504	890,073	6,186,577
1977-1978	6,013,555	1,480,803	7,494,358

[a] Rate increased from 6¢ to 7 1/2¢ per $100 of shares.

[b] Rate increased from 6 percent to 7 1/2 percent of net taxable income.

[c] Excess of refunds over collections. Large volume of refunds made after North Carolina Supreme Court Decision holding that the State must allow associations to claim same deduction for bad debts as permitted for federal income tax purposes. State previously limited deduction to bad debts actually written off.

TABLE 62. NET INSURANCE TAX COLLECTIONS BY SUBJECT OF TAX AND INDEX NUMBERS FOR SPECIFIED FISCAL YEARS

Subject of tax	Net collections						Index numbers 1971-1972 = 100		
	1975-1976		1976-1977		1977-1978				
	Amount	Percent of total collections	Amount	Percent of total collections	Amount	Percent of total collections	1975-1976	1976-1977	1977-1978
Insurance premiums*	$53,712,173[a]	98.0	$55,455,134	98.0	$62,808,547	98.204	153.3	158.3	179.3
Insurance company licenses	285,465	0.5	338,152	0.6	306,663	0.450	108.7	128.7	116.7
Agents and brokers licenses	725,895	1.3	732,515	1.3	752,036	1.200	131.2	132.4	135.9
Insurance agents examination fees	85,650	0.2	83,510	0.1	89,785	0.140	102.9	100.4	107.9
Total collections	$54,809,183	100.0	$56,609,311	100.0	$63,957,031	100.000	157.6	157.9	178.0

*Includes collections from 1% tax on fire and lightning premiums (excluding marine and automobile) levied for Firemen's Pension Fund.

[a] Includes non-recurring windfall of about $4,500,000 arising from acceleration of gross premiums tax payments by certain foreign insurance companies.

TABLE 63. INSURANCE PREMIUMS TAXES DUE FROM DOMESTIC AND FOREIGN INSURANCE COMPANIES FOR THE FISCAL YEAR 1977-1978

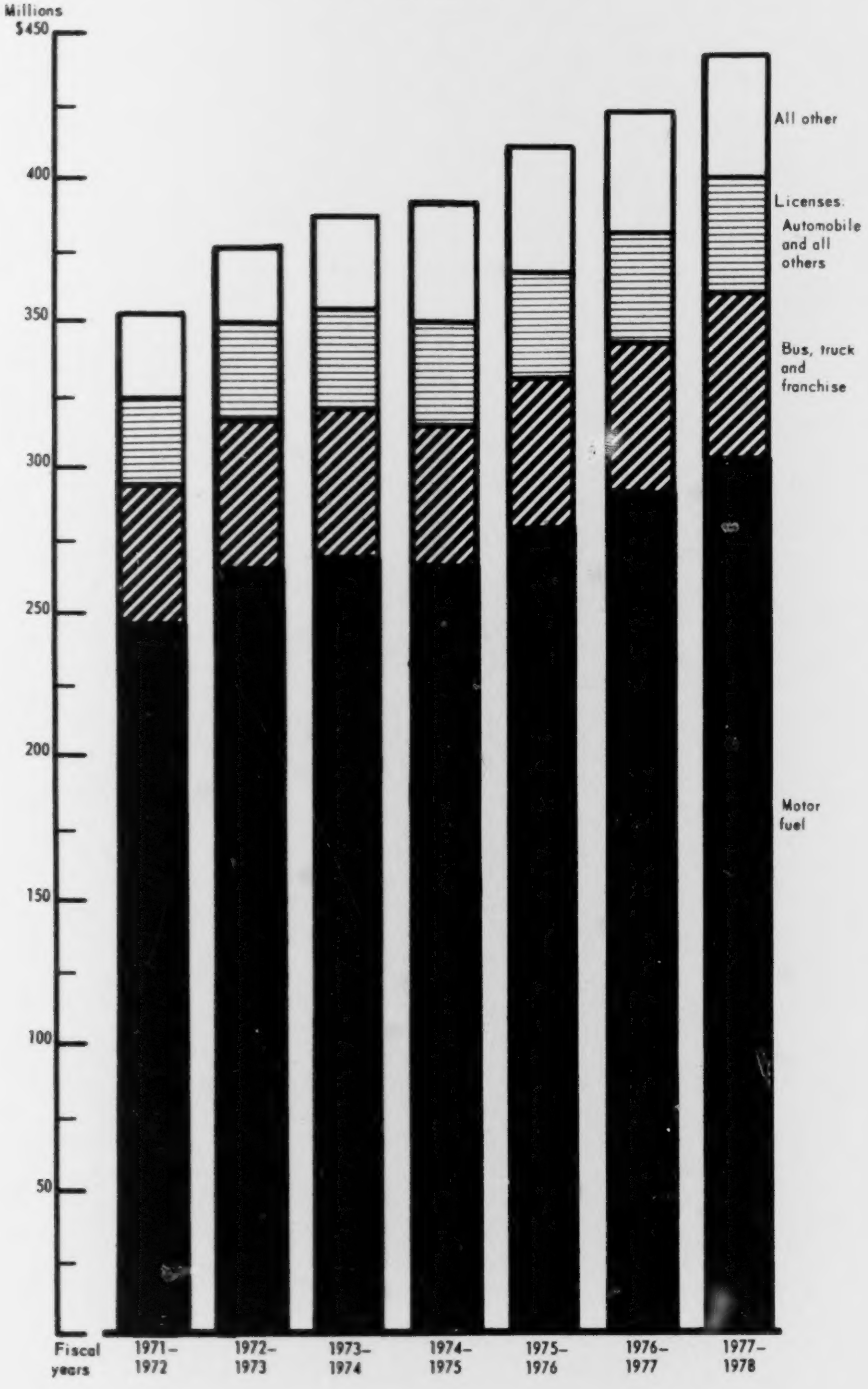
(Tax due based on premiums for calendar year 1977)

	Domestic companies			Foreign companies			All companies		All companies, percent of total	
Types of companies and kinds of insurance	North Carolina direct premiums 1977	Tax Rate (%)	Tax due	North Carolina direct premiums 1977	Tax Rate (%)	Tax due	North Carolina direct premiums 1977	Total tax due	North Carolina direct premiums 1977	Tax due
Life companies:										
Life	$188,149,478	1.5	$2,822,242	$ 556,849,608	2.5	$13,921,240	$ 744,999,086	$16,743,482	25.8	27.3
Annuity	13,534,804	1.5	203,022	83,635,239	2.5	2,090,881	97,170,043	2,293,903	3.4	3.7
Accident and health, including policy, membership and other fees	124,785,281	1.5	1,871,779	387,962,482	2.5	9,699,062	512,747,763	11,570,841	17.8	18.9
Total life companies	$326,469,563	......	$4,897,043	$1,028,447,329	......	$25,711,183	$1,354,916,892	$30,608,226	47.0	49.9
Hospitalization and medical service companies	$343,052,976	1/3 of 1	$1,143,510	....	......	....	$ 343,052,976	$ 1,143,510	11.9	1.9
Fire and casualty companies:										
Fire, surety and "all other casualty"*	$ 50,975,426	1.0	$ 509,754	$ 431,456,970	2.5	$10,786,424	$ 482,432,396	$11,296,178	16.7	18.4
Automobile liability	23,856,516	1.0	238,565	338,290,844	2.5	8,457,271	362,147,360	8,695,836	12.6	14.2
Automobile physical damage	34,448,126	1.0	344,481	170,459,446	2.5	4,261,486	204,907,572	4,605,967	7.1	7.5
Accident and health	100,895	1.0	1,009	35,446,094	2.5	886,152	35,546,989	887,161	1.2	1.5
Workmen's compensation	992,900	1.6	15,886	100,544,342	4.0	4,021,774	101,537,242	4,037,660	3.5	6.6
Total fire and casualty companies	$110,373,863	......	$1,109,695	$1,076,197,696	......	$28,413,107	$1,186,571,559	$29,522,802	41.1	48.2
Total all companies	$779,896,402	......	$7,150,248	$2,104,645,025	......	$54,124,290	$2,884,541,427	$61,274,538	100.0	100.0

Note: Life companies report premiums received; fire and casualty companies report premiums written. Taxes shown above do not include 1% additional gross premiums tax on fire insurance companies which amount to $1,369,893.

*"All other casualty" includes all other kinds of casualty insurance not reported separately in this table.

CHART 7. STATE HIGHWAY FUND: REVENUES FOR SPECIFIED FISCAL YEARS
(Excluding Federal Aid)



PART III
REVENUE OF THE STATE HIGHWAY FUND

Highway Fund revenues excluding federal aid were $440.7 millions in fiscal year 1977-78. The increase over fiscal year 1976-77 was $19 millions and amounted to 4 1/2 percent growth. Less revenue growth occurred in fiscal year 1976-77 when revenue increased only 3 percent and totaled $421.5 millions. Both years were characterized by rising gasoline consumption and increasing numbers of motor vehicles registered which served to boost revenues. At the same time there was a noticeable negative factor in the revenue picture for the Highway Fund. This was the continuing decline in the interest income from the State Treasurer's investments for the Highway Fund. The decline over the two year period was more than $5 millions.

Motor fuel tax collections, the principal source of tax revenue for the Highway Fund, continued their moderate growth in the past two fiscal years. Fiscal year 1977-78 was the better year with a 4.6 percent increase; in 1976-77 the growth was 4.1 percent. The dollar gain for 1977-78 was over $13.3 millions, the largest gain in six years. Total motor fuel tax collections were $303 millions in fiscal year 1977-78 and $289.7 millions in 1976-77. The absolute increase for 1976-77 was $11.5 millions.

Motor vehicle registrations for calendar year 1977 grew at the same rate as motor fuel tax collections grew in fiscal year 1977-78. However, registrations in calendar year 1976 posted a 5 percent gain compared to the 4.1 percent growth in motor fuel tax collections in fiscal year 1976-77. Registrations of both cars and private trucks experienced somewhat smaller growth rates in 1977 than in 1976.[1]

Table 67 gives the Highway Fund revenue by sources for the past three fiscal years. The State tax and non-tax revenues other than federal aid are given along with the percentages of total to show the relative importance of each item. Total motor vehicle revenue in the table corresponds to Highway Fund tax revenue in Table 1 of this report. Non-tax revenue is not the same as shown in Table 1 because inter-fund transfers and transfers from reserve for bond debt service have been excluded from Table 67. The actual amounts excluded were $32,779,593 for 1975-76, $16,270,969 for 1976-77; and $12,832,884 for 1977-78. The main item excluded from the non-tax revenue in each of the three years was the transfer from the reserve for bond debt service.[2]

Under the bus, truck, and franchise group in Table 67, collections from the International Registration Plan are included for the first time in fiscal years 1976-77 and 1977-78. North Carolina became a member of this plan effective January 1, 1977. The plan is a registration reciprocity compact among several states of the United States and provinces of Canada. The plan provides for the payment of license fees by means of apportionment based on fleet miles operated within various jurisdictions. The plan is restricted to certain types of vehicles for transportation of persons for hire or vehicles used primarily to transport property where the operations are in two or more jurisdictions that allocate or proportionally register vehicles. From the data in Table 67 it can be seen that a substantial part of motor vehicle revenue came from collections under this plan in each of the past two fiscal years.

The revenue picture for the past seven fiscal years is shown in Chart 7. This chart presents graphically the major sources of Highway Fund money other than federal aid. From the chart it can be seen that motor fuel tax collections were down in 1974-75 and the "all other" category rose enough to offset this decline and bring about a slight increase in total revenue. The decline in motor fuel tax collections in 1974-75 was the first recorded since World War II. For the fiscal years prior to 1975-76 the "all other" category includes principally the gasoline inspection fees and interest income from the treasurer's investments. For the 1975-76 fiscal year and subsequent years it also includes driver's license fees, automobile safety inspection fees, and lien recording fees.

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[1] It should be noted that effective July 1, 1977, all registration fees were increased $1 but the additional revenue was for the Driver Education Fund and thus did not add to Highway Fund Revenue.

[2] The debt service transfers were respectively: $27,493,500; $11,128,154; and $7,978,000.

TABLE 65. BUILDING AND LOAN TAXES, 1976: STATE ASSOCIATIONS BY SIZE OF NET TAXABLE INCOME

(From tax returns filed March 15, 1977)

Size of net taxable income	Number of returns (1)	Gross income			Expenses				Net income[*] (9)	Net loss[*] (10)
		Interest on loans (2)	Other income (3)	Total gross income (4)	Bad debt deductions (5)	Other business expenses (6)	Dividends paid (7)	Total expense deductions (8)		
None	24	$ 67,362,796	$11,383,327	$ 78,746,123	$ 3,266,136	$14,304,060	$ 56,983,730	$74,553,926	$ 4,210,192	$17,994
$ 1-$25,000	32	26,073,322	3,501,991	29,575,313	1,423,998	6,205,423	19,944,023	27,573,444	2,001,869	....
25,001- 50,000	21	23,907,986	3,400,719	27,308,705	1,644,678	3,945,241	19,259,487	24,849,406	2,459,299	....
50,001-100,000	29	62,896,609	7,855,561	70,752,170	3,955,737	12,123,100	49,096,430	65,175,267	5,576,903	....
100,001-150,000	16	45,605,148	5,749,837	51,354,986	2,785,652	9,778,476	34,514,220	47,078,348	4,276,638	....
150,001 or more	16	81,377,838	10,424,021	91,801,858	5,880,253	15,109,878	62,581,109	83,571,240	8,230,618	....
Total	138[b]	$307,223,699	$42,315,456	$349,539,155	$18,956,454	$61,466,178	$242,378,999	$322,801,631	$26,755,519	$17,994

Size of net taxable income	Non-taxable income (deductible)			Net taxable income (14)	Book value of shares (15)	North Carolina tax due		
	Interest on N. C. and U. S. bonds (11)	Other deductible income (12)	Total non-taxable income (13)			Excise tax due (16)	Stock tax due (17)	Total tax due (18)
None	$ 3,050,803	$3,764,016	$ 6,814,819	$ ....[a]	$1,054,460,473	$	$ 790,845	$ 790,845
$ 1-$ 25,000	745,865	891,187	1,637,052	364,818	381,439,108	27,360	286,078	313,442
25,001- 50,000	854,021	820,785	1,674,806	784,495	329,974,873	58,836	247,481	306,319
50,001-100,000	1,937,263	1,484,039	3,421,302	2,155,600	920,506,268	161,670	690,377	852,049
100,001-150,000	1,653,798	673,518	2,327,316	1,949,323	589,180,469	146,199	441,885	588,085
150,001 or more	2,154,410	1,086,922	3,241,332	4,989,286	1,066,696,877	374,197	800,022	1,174,219
Total	$10,396,160	$8,720,467	$19,116,627	$10,243,522[a]	$4,342,258,068	$768,262	$3,256,688	$4,024,959

Note: Detail may not add to totals due to rounding.

[*] Before deducting non-taxable income.

[a] Net losses after deducting non-taxable income of 24 associations amount to $2,622,621.

[b] Includes returns of 8 associations with income period less than 12 months because of change to fiscal year for accounting purposes.

TABLE 66. BUILDING AND LOAN TAXES 1976: FEDERAL ASSOCIATIONS BY SIZE OF NET TAXABLE INCOME

(From tax returns filed March 15, 1977)

Size of net taxable income	Number of returns (1)	Gross Income			Expenses					
		Interest on loans (2)	Other income (3)	Total gross income (4)	Bad debt deductions (5)	Other business expenses (6)	Dividends paid (7)	Total expenses deductions (8)	Net income* (9)	Net loss* (10)
None	21	$108,867,735	$19,295,215	$128,162,950	$ 6,811,839	$22,670,459	$ 93,657,695	$123,139,993	$ 6,902,598	$1,879,641
$ 1-50,000	7	5,348,959	533,527	5,882,486	263,696	1,006,749	4,264,928	5,535,373	347,113	....
50,001-100,000	5	12,169,819	1,566,616	13,736,435	809,076	2,067,998	9,758,183	12,635,257	1,101,178	....
100,001 or more	9	54,420,080	8,173,264	62,593,344	3,694,001	10,200,404	43,269,448	57,163,853	5,429,492	....
Total	42[c]	$180,806,593	$29,568,622	$210,375,215	$11,578,612	$35,945,610	$150,950,254	$198,474,476	$13,780,381	$1,879,641

Size of net taxable income	Non-taxable income (deductible)			Net taxable income (14)	Book value of shares (15)	North Carolina tax due		
	Interest On N. C. and U. S. bonds (11)	Other deductible income (12)	Total non-taxable income (13)			Excise tax due (16)	Stock tax due (17)	Total tax due (18)
None	$5,661,910	$3,962,678	$ 9,624,588	$ ....[a]	$1,624,463,469	$	$1,218,348	$1,218,348
$ 1-50,000	98,452	150,704	249,156	97,957	77,162,448	7,347	57,872	65,219
50,001-100,000	320,713	361,030	681,743	419,435	165,162,002	31,457	123,872	155,329
100,001 or more	1,567,915	1,575,847	3,143,762	2,034,285	754,671,605	152,570	566,004	718,574
Total	$7,648,990	$6,050,259	$13,699,249	$2,551,677[b]	$2,621,459,524	$191,374	$1,966,096	$2,157,470

Note: Detail may not add to total due to rounding.

*Before deducting non-taxable income.

[a] Net losses after deducting non-taxable income of 21 associations amounted to $4,601,631.

[b] Net taxable income after North Carolina net economic loss (carry-over) deduction.

[c] Includes returns of 3 associations with income period less than 12 months because of change to fiscal year for accounting purposes.

TABLE 67. REVENUE OF THE HIGHWAY FUND BY SOURCES FOR FISCAL YEARS 1975-1976 THROUGH 1977-1978

Sources of revenue	1975-1976		1976-1977		1977-1978		Percent change from 1975-1976 to 1977-1978
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	
Motor vehicle revenue:							
Motor fuel tax	$278,192,960	68.0	$289,691,670	68.7	$303,010,598	68.8	8.92
Gasoline inspection fees	$ 7,921,187	1.9	$ 8,272,939	2.0	$ 8,621,329	2.0	8.84
Bus, truck and franchise:							
Bus and franchise	$ 9,343,673	2.3	$ 3,150,431	0.7	$ 2,685,234	0.6	−71.26
International registration plan	....	......	12,080,420[a]	2.8	15,283,289[a]	3.5	....
Truck plates	37,503,865	9.2	34,839,218	8.3	36,189,016	8.2	−3.51
For-hire plates	4,886,818	1.2	2,743,952	0.7	2,719,648	0.6	−44.35
Total	$51,734,356	12.6	$52,814,021	12.5	$56,877,187	12.9	9.94
Other motor vehicle licenses:							
Automobile plates	$35,427,915	8.7	$36,951,224	8.8	$38,505,672	8.7	8.69
Personalized plates	39,188	0.0	45,689	0.0	60,051	0.0	53.24
Motorcycle plates	557,764	0.1	520,530	0.1	495,100	0.1	−11.23
Highway usage registration fees	285,907	0.1	322,277	0.1	352,169	0.1	23.18
Total	$36,310,774	8.9	$37,839,720	9.0	$39,412,992	8.9	8.54
Other fees:							
Title fees	$ 4,784,165	1.2	$ 5,023,196	1.2	$ 5,183,762	1.2	8.35
Driver licenses	7,449,776[b]	1.8	6,743,405	1.6	7,886,755	1.8	5.87
Automobile safety equipment inspection	1,162,258[b]	0.3	1,337,379	0.3	1,421,037	0.3	22.27
Financial security restoration	97,511[b]	0.0	145,125	0.0	123,965	0.0	27.13
Lien recording	429,527[b]	0.1	472,227	0.1	478,373	0.1	11.37
Dealers', manufacturers' license fees	....	......	....	......	295,363[b]	0.1	....
Total	$13,923,237	3.4	$13,721,332	3.3	$15,389,255	3.5	10.53

Gasoline tax refunded to Division of Highways	$ 1,026,026	0.3	$ 928,411	0.2	$ 949,257	0.2	−7.48
Penalties	$ 1,086,972	0.3	$ 1,259,562	0.3	$ 1,365,905	0.3	25.66
Miscellaneous	$ 135,696	0.0	$ 191,593	0.0	$ 248,227	0.1	82.93
Total motor vehicle revenue	$390,331,208	95.4	[illegible]4,719,248	96.0	$425,874,750	96.6	9.11
Other revenue:							
Interest on treasurer's investments	$ 15,136,795	3.7	$ 11,901,171	2.8	$ 9,927,820	2.3	−34.41
*Sundry revenues	3,618,223	0.9	4,928,791	1.2	4,853,861	1.1	34.74
Total other revenue	$18,755,018	4.6	$16,829,962	4.0	$14,781,681	3.4	−21.07
Total state tax and non-tax revenue	$409,086,226	100.0	$421,549,209	100.0	$440,656,431	100.0	7.72
Federal aid	$ 51,670,805	......	$254,355,185	......	$159,672,361	......	209.02
**Total of all Highway Fund revenue	$460,757,031	......	$675,904,394	......	$600,328,792	......	30.30

Note: Detail may not add to totals due to rounding.

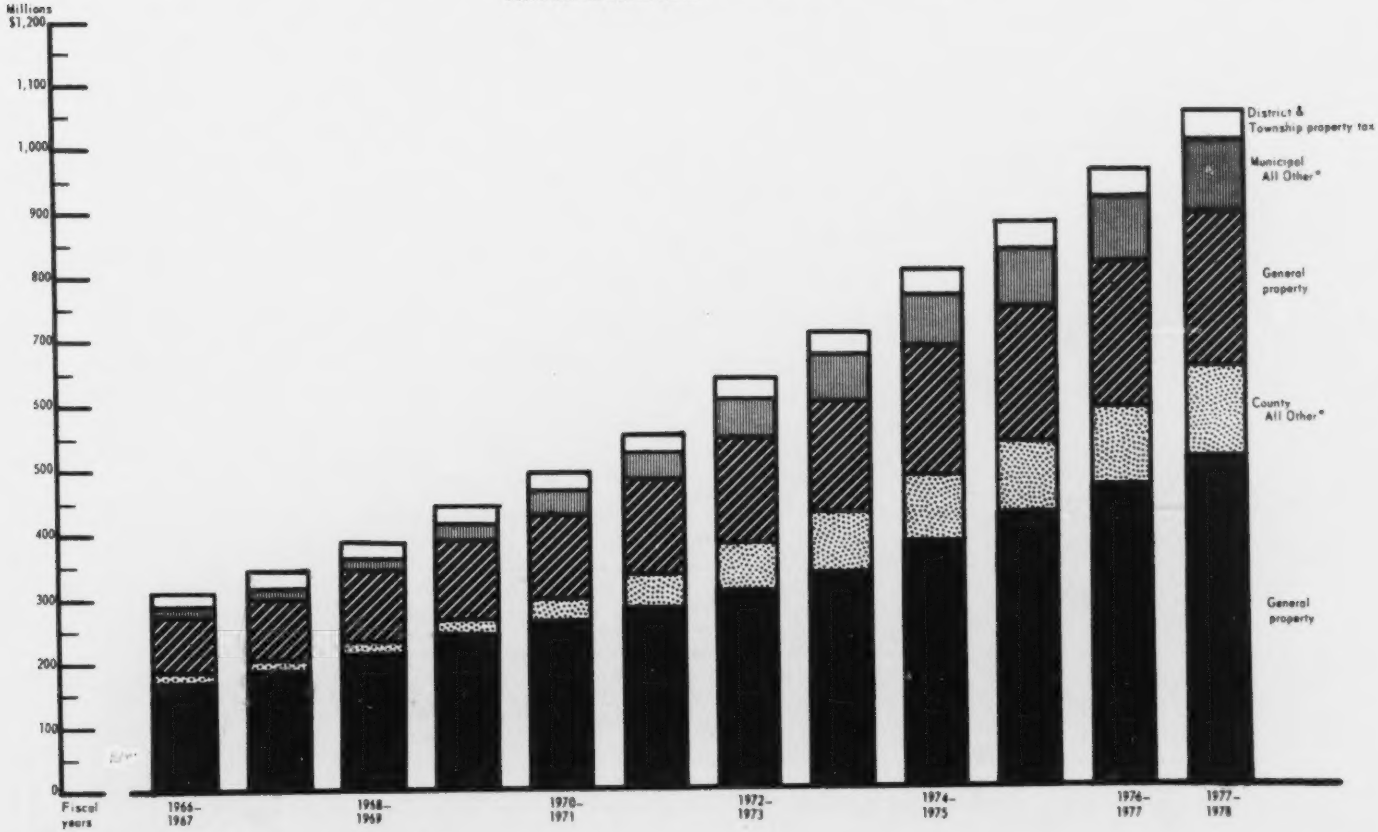
[a] North Carolina became a member of the plan effective January 1, 1977.

[b] Treated as revenue of special fund prior to 1977-78. Amount shown excludes transfer of special fund balance of $437,005.

*Revenues received from property owners, cities and towns participation.

**Excludes General Fund special purpose grants, transfer from reserve for bond debt service, federal "Comprehensive Employment Act" funds, and other federal aid not used directly in highway construction.

CHART 8. LOCAL GOVERNMENT TAX LEVIES AND SHARED TAXES
(EXCLUDING FEDERAL AID AND FEDERAL REVENUE SHARING GRANTS)
FOR SPECIFIED FISCAL YEARS



*"All Other" category includes shared taxes and 1% local sales tax.

PART IV
TAX REVENUE FOR THE LOCAL GOVERNMENTS

The total tax levies of North Carolina's local governments and their share of State taxes were more than one billion dollars in fiscal year 1977-78 and were at a level three times greater than they were ten years earlier. The gain over fiscal year 1976-77 was 9 1/2 percent. The percentage growth in fiscal year 1976-77 was about the same amounting to 9 percent.

The dollar gain in fiscal year 1977-78 was more than $91 millions compared to a gain of $79 millions in fiscal year 1976-77. The larger gain in 1977-78 was due primarily to differences in the growth of property tax levies. Total property tax levies were up $63 millions in 1977-78 and $54 millions in 1976-77. Receipts from the local one percent sales and use tax also showed a larger increase in 1977-78 than in 1976-77.

The one percent local sales and use tax is now the second most important source of tax revenue for the local governments. As of October 1, 1978 ninety-eight counties were imposing the one percent tax. At that time there were 486 municipalities sharing the proceeds with the 98 counties. During fiscal year 1977-78 the local governments received almost $155 millions from the tax. In fiscal year 1976-77 the local governments realized about $138 millions from this source. Slightly more than two-thirds of the revenue went to the counties and less than one-third to the cities. Of the two alternative bases used in distributing the revenue, the population basis was most important with 67 percent of the total proceeds being distributed on this basis in 1977-78. The counties using this basis experienced about 12 percent growth in fiscal year 1977-78 as did those utilizing ad valorem levies to make the distribution.

Although the sales tax has been a rapidly growing source of revenue for the local governments, they obtain three-fourths of their tax revenue from the property tax. The growth rates for the property tax levies in the past two years were noticeably lower than the preceding two years. The total property tax levies of the counties, municipalities, and special districts were about $799 millions in 1977-78 compared to $736 millions a year earlier. In 1977-78 all 100 counties and 454 municipalities levied property taxes. There were also 461 special districts levying property taxes. See Table 68 for the number of the various types of districts making property tax levies in each of the past three fiscal years. In fiscal year 1977-78 the counties assessed, levied, and collected the property taxes for all the districts except five school districts.[1] Besides the special school districts, there were five counties levying county-wide school supplements.

Table 69 gives the amounts of local tax levies by type of tax for counties, municipalities and districts. In the data given in Table 69 and subsequent tables the property tax amounts are levies instead of collections. The poll tax data are also levies. The remainder of the local government taxes are actual collections or distributions by the State to the local governments. The license and dog tax figures are actual collections by the counties and municipalities. The amounts shown for the shared taxes (intangibles, beverage and utility franchise taxes) are the amounts **received** from the State by the local governments during the fiscal year. The sales tax data are amounts received after deduction of administrative costs. The shares of the county governments and the shares of the municipal governments are presented separately. Thus the local government data in Table 69 contain levies, collections, and shared taxes. In addition, in Table 70 the amounts of the gasoline taxes allotted to the municipalities as State aid are given. Since the property tax levies are the largest item, the term "local levies" is used to include such levies, local collections, and the shared taxes other than the State aid coming from the gasoline tax.

The property tax provided 76 percent of all local levies in 1977-78. For 1976-77 this percentage was 76.7. This proportion had been ninety percent or greater for a number of years until the 1968-69 fiscal year. The percentage of local government revenue derived from the one percent local sales tax was 14.4 percent in 1976-78 and 14.7 percent in 1977-78.

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[1] See Table 89 for school district data.

TABLE 68. NUMBER OF SPECIAL TAX DISTRICTS BY TYPE IN NORTH CAROLINA, FISCAL YEARS 1975-1976 THRU 1977-1978

Type	Fiscal Year		
	1975-1976	1976-1977	1977-1978
Fire	289	320	360
City School	35	32	31
County School Districts	12	11	11
Sanitary	27	28	28
County School Units	5	4	4
Miscellaneous	21	24	23
Hospital	4	4	4
Total	393	423	461

County Taxation. County tax levies for the past twelve years are given in Table 69 and shown graphically in Chart 9. County levies plus the county portion of the shared taxes amounted to $594.5 millions in 1976-77 and $654.1 millions in 1977-78. The annual increases were $54.9 millions and $59.6 millions, or 10.2 percent and 10.0 percent, respectively. County taxes have risen steadily for several years. New services and the combining of tax districts have been factors in the increase in county levies. Some special school taxes formerly levied for districts have been combined and made county-wide levies. About 79.3 percent of county tax revenue for 1976-77 came from the general property tax. In 1977-78 the percentage of total tax revenue coming from the property tax was 78.7 percent.

The State shares only two taxes with the counties, the intangibles and beverage (beer and unfortified wine) excise taxes. The intangibles taxes received by the counties in 1976-77 and 1977-78 were $19.1 and $22.8 millions. These amounts were 3.2 percent and 3.5 percent of the total county tax revenue. The beer and wine excise tax revenue received by the counties increased in thirteen out of the past fourteen years. The total amount distributed in 1976-77 was $4.8 millions and in 1977-78 was $5.0 millions. In each of the two years beverage taxes accounted for less than one percent of total tax revenue. There were 58 counties in 1976-77 and 61 counties in 1977-78 receiving shares of the beverage taxes.

The tax base supporting the property taxes levied by the counties changed sharply in fiscal year 1974-75 as all counties went to the 100 percent ratio required by law. The 100 percent ratio became mandatory January 1, 1974. The increase in the assessed values in 1974-75 over 1973-74 amounted to 75 percent. Comparisons of these two years and other years preceding and following the adoption of the 100% ratio may be made by referring to the data in Table 71.

Since fiscal year 1974-75 the growth in assessed value of personal property has been at a somewhat lower rate than the growth in real property. As a result the proportionate parts of total assessed value of property (excluding the corporate excess on utilities), for real and personal property have shifted slightly. In the fiscal year 1976-77 they were as follows: real property, 67.3 and tangible personal property 32.7. For 1977-78 the real property valuation accounted for 67.4 percent of the total and tangible personal property for 32.6 percent. See Table 72 for total assessed value of real and tangible personal property for the past twelve years.

Even before the 100% ratio county property tax rates had begun to decline in part because of the increase in assessment ratio in some counties which served to enlarge the tax base to which the rate was applied. As can be seen from the data in Table 75, the weighted average county-wide property tax rates for the 100 counties decreased in 1977-78 with a very small rise in 1976-77. The sharp decrease in the weighted average rate in 1974-75 was caused by the change to the 100 percent ratio in all counties. The weighted average rate for the fiscal year 1976-77 was $.728 and for 1977-78 was $.711 per $100 assessed valuation (see Table 75).

County Revaluation Schedule. Counties are required by statute to revalue real property every eight years. The provisions setting forth this requirement were first enacted by the 1959 General Assembly and were also included in the Machinery Act when it was rewritten in 1971. To implement octennial revaluation the one hundred counties are divided into eight groups with the provision that each year a group of counties must revalue. Under the 1959 law a county could revalue earlier than required by the schedule. Twelve counties actually revalued ahead of schedule and so the county groups in the schedule in the 1971 Machinery Act differ slightly from those in the 1958 schedule.

Prior to 1974, counties could use fractional assessment ratios which had to be applied to all taxable property, real or personal. However, effective January 1, 1974, all property must be assessed at full value; fractional ratios are no longer permitted.

The last year of revaluation of each county is shown in Table 85. When revaluations are made, most of the counties contract with a professional firm to have their real property appraised. Thirteen counties had revaluations effective in 1976 and fourteen counties had revaluations effective in 1977.

The total appraised value of property in the thirteen counties revaluing in 1976 was about 49 percent higher in 1976 than in 1975 and represents about 15% of the total for the 100 counties. All thirteen counties lowered their tax rates. The reduction ranged from 10% to 50%. The fourteen counties revaluing in 1977 reduced their rates also. Their reduction varied from a low of 9% to a high of 50%. The total assessed value of property in the fourteen counties was 48 percent higher in 1977 than in 1976 and came to about 19 percent of the total for all counties.

Municipal Taxes. The total taxes for municipalities for the last two fiscal years, including the State shared taxes and the local sales tax, were $326.0 millions and $352.5 millions respectively (See Table 69 and Chart 10 for a graphic presentation of annual municipal revenue for the past 12 fiscal years). The amounts and the percentages of the total taxes coming from the general property tax were $224.8 millions (69 percent) and $239.5 millions (68 percent), respectively. In comparison to the counties, the cities and towns receive a larger proportion of their tax revenue from levies other than property taxes.

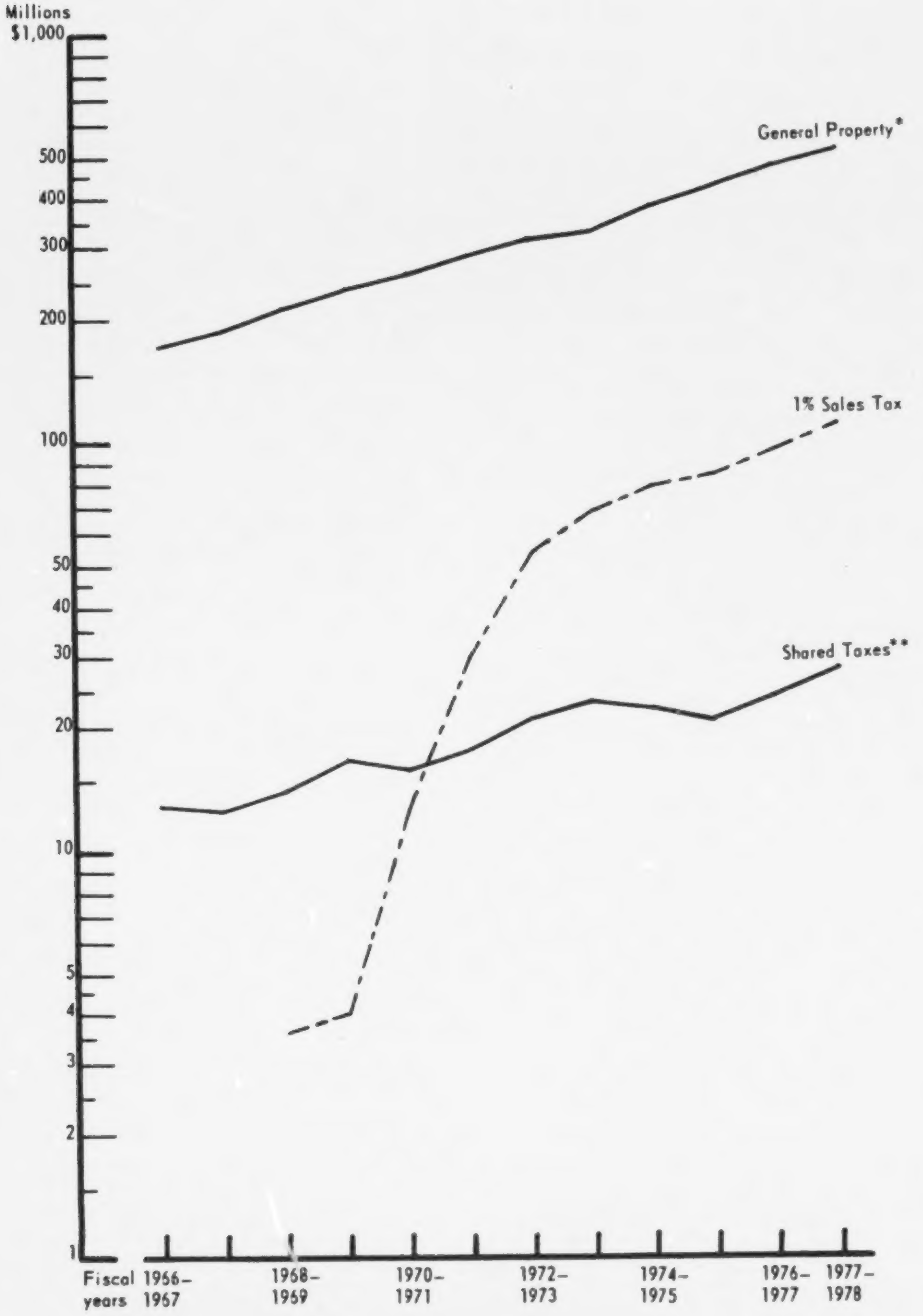
For the past eleven fiscal years the value of taxable property outside the municipalities has been greater than the value inside municipalities. In the last fiscal year, 1977-78, the value of rural property was $6.9 billions greater than that of urban property.

The weighted average rate levied by the municipalities for municipal purposes in 1976-77 was $.771 per $100 and in 1977-78 it was $.731 per $100. The weighted average for all tax rates applicable to property inside municipalities for 1976-77 was $1.603 per $100 and for 1977-78 it was $1.530 per $100. This weighted average includes the county, the district, and the municipal rates. The decrease in this total weighted average between 1976-77 and 1977-78 was $.073.

The total of shared taxes and municipal levies, other than the property tax, has been increasing every year for the past twenty-three years. The municipal revenue from license taxes, poll taxes, sales taxes and shared taxes totaled $101.2 millions in 1976-77 and $113.0 millions in 1977-78. The revenues from these four sources were 32 percent of the total for municipalities in fiscal year 1977-78. Six years earlier they constituted about 24 percent of the total.

CHART 9. COUNTY GOVERNMENT REVENUES: LOCALLY LEVIED TAXES, 1% LOCAL SALES TAX, AND SHARED TAXES FOR SPECIFIED FISCAL YEARS (Excludes Federal Aid and Federal Revenue-Sharing grants)

(Ratio Scale)



*Includes all property, license, dog etc. taxes except sales tax.

**County government share of tax on intangible personal property and alcoholic beverage taxes.

The amounts of State shared taxes and State aid from gasoline taxes received by cities and towns over the past twelve years are given in Table 70. Until 1976-77 the gasoline tax was the most important of the four taxes shown in the table. The franchise tax became the largest of the four taxes in 1976-77 after an 18 1/2 percent increase over the prior year. In 1977-78 the franchise tax above went up 12% while the gasoline funds grew only 4% .

The intangibles tax, shared by all municipalities levying property taxes, yielded over $11.9 millions for the cities for fiscal year 1977-78. Beer and unfortified wine excise taxes produced over $7.1 millions, but not all municipalities receive revenue from this source. About 2/3 of the municipalities received a share of the State excise taxes on beer and unfortified wine in 1977-78.

The gasoline taxes in the table are perhaps better known as the "Powell Bill" payments. These are made to the municipalities for maintenance of non-highway city streets. The "Powell Bill" funds are shown in the table as shared taxes although they are actually State aid appropriated from the Highway Fund.

The local sales tax revenue received by counties and cities is not shown in Table 70 because the tax is a local levy. The State does not impose the tax, but simply collects and administers it.

District Taxes. The special districts levy property taxes only. No taxes are levied now by townships, but there are some districts with their boundaries coinciding with the township lines. The total levies during the last two fiscal years were $39.6 millions in 1976-77 and $44.7 millions in 1977-78. The percentage changes for the last two years were 3.4 percent increase in 1976-77 and 12.9 percent gain in 1977-78. The variations in recent years have been due in part to school consolidations, i.e. county units being combined with city administrative units. Levies for school districts or school units were 78 percent of the total district levies in both 1976-77 and 1977-78. Apart from school districts, fire protection and sanitary districts are the most numerous types of districts. These two types of districts had levies totaling $7.2 millions in 1976-77 and $8.3 millions in 1977-78.

School district levies for the 1977-78 fiscal year are presented in Table 89. The districts were divided into two major groups for this table. Group I includes the counties in which all property would be subject to a levy imposed by either a city or a county school district. The taxes imposed by districts in Group I are collected by the counties. For example, property located in Durham County is subject either to the Durham City School tax or the Durham County School tax depending on whether or not the property is located inside or outside the Durham City School District. Group II includes counties which have special school districts that cover only a part of the county area. For example, in Alamance County the only school district is the Burlington School District. Any property located outside the Burlington School District would not be subject to a school district levy. As indicated in the table, the total assessed value of property lying within these various districts throughout the state was in excess of $14.6 billions. In the last two years the total school district levies imposed on this property amounted to $30.8 millions in 1976-77 and nearly $35 millions in 1977-78. Five counties had county-wide school supplements in 1977-78. These counties are not listed in Table 89 as the school tax rate is uniform throughout the county and is included in the county-wide levies for these counties. The statutory limitation on supplemental school tax rates for current expense is fifty cents except in districts having population of 100,000 or more where the limit is sixty cents.

TABLE 69. TOTAL TAX LEVIES OF LOCAL GOVERNMENTS BY TYPES OF TAXES FOR SPECIFIED FISCAL YEARS

(Amounts are in dollars)

Fiscal year	County levies						Municipal levies					District and township (general property only)	Total levies of all local governments
	General property tax	Poll, license and dog taxes	Excise stamp tax on conveyances	Sales tax	Intangibles and beverage taxes* (county share)	Total county	General property tax	Poll and license taxes	Sales tax	Intangibles, beverage and utility taxes* (municipal share)	Total municipal		
1966-1967	$171,377,916	$2,575,032	$	$	$12,874,349	$186,827,297	$ 87,774,283	$4,363,265	$	$10,417,963	$102,555,511	$20,977,352	$ 310,360,160
1967-1968	190,811,232	2,612,701	....	....	12,771,712	206,195,645	97,395,345	4,313,674	....	10,686,511	112,395,530	23,924,064	342,515,239
1968-1969	213,541,926	2,791,970	787,735	3,617,243	14,060,475	234,799,349	109,797,885	4,549,330	2,444,440	11,379,744	128,171,399	24,598,415	387,569,163
1969-1970	241,137,616	2,763,120	1,374,296	4,038,906	17,048,161	266,362,099	122,790,122	4,681,443	2,661,324	18,608,902	148,741,791	25,836,439	440,940,329
1970-1971	263,511,498	2,815,307	1,348,694	12,745,127	16,615,045	297,035,671	133,547,927	4,936,501	6,239,144	23,246,237	167,969,809	28,087,659	493,093,139
1971-1972	284,398,399	2,911,229	1,626,081	29,752,207	17,851,935	336,539,851	146,263,651	5,027,681	13,749,665	26,485,084	191,526,081	29,719,762	557,785,694
1972-1973	308,096,117	1,682,320[a]	2,357,034	52,532,325	20,425,159	385,092,955	162,650,702	5,288,001	23,733,877	30,740,564	222,413,144	32,718,775	640,224,874
1973-1974	337,605,270	1,782,909	2,989,334	67,566,807	23,034,217	432,978,537	173,137,711	5,864,360	30,807,792	34,301,632	244,111,495	36,681,317	713,771,349
1974-1975	383,731,721	1,718,166	2,999,112	79,250,256	21,911,852	489,611,107	198,029,202	5,716,535	36,235,309	40,859,652	280,840,698	33,131,935	803,583,740
1975-1976	429,814,760	1,091,801	2,735,196	84,831,087	21,083,356	539,556,200	213,976,430	6,487,068	39,426,987	43,436,049	303,326,534	38,250,202	881,132,936
1976-1977	471,647,611	1,134,202	3,202,180	94,630,336	23,872,424	594,486,753	224,822,892	7,666,024	43,426,089	50,110,725	326,025,730	39,559,623	960,072,106
1977-1978	514,662,763	1,174,617	4,113,154	106,371,010	27,792,513	654,114,057	239,511,858	8,585,316	48,461,241	55,988,902	352,547,317	44,676,136	1,051,337,510

Note: License and excise stamp tax collections reported in year following year in which collected. Excise stamp tax on conveyances effective January 1, 1968. Sharp annual changes in total sales tax revenue have occurred because of increases in the number of counties levying the tax.

*See Table 70 for detail of the local shares of state intangibles, beverage and utility taxes.

[a] Poll tax discontinued effective July 1, 1972.

TABLE 70. LOCAL GOVERNMENT SHARES OF STATE ADMINISTERED TAX LEVIES BY TYPES OF TAXES FOR DESIGNATED FISCAL YEARS

Fiscal years	County shares		Municipal shares				Total
	Intangibles taxes	Beer and wine excise taxes	Intangibles taxes	Beer and wine excise taxes	Utility franchise taxes	Gasoline taxes	
1966-1967	$ 10,523,719	$ 2,350,630	$ 5,645,748	$ 2,583,221	$ 2,188,994	$ 9,325,192	$ 32,617,504
1967-1968	10,247,507	2,524,205	5,520,791	2,760,214	2,405,506	9,959,055	33,417,278
1968-1969	12,186,641	1,873,834	6,629,279	2,106,262	2,644,203	10,416,425	35,856,644
1969-1970	14,084,542	2,963,619	7,718,715	3,341,874	7,548,313[a]	11,232,098	46,889,161
1970-1971	13,528,536	3,086,509	7,266,103	3,491,577	12,488,557[b]	11,909,266	51,770,548
1971-1972	14,437,024	3,414,911	7,710,763	4,089,612	14,684,709	12,523,711	56,860,730
1972-1973	16,518,811	3,906,348	9,043,832	4,705,451	16,991,281	27,031,936[c]	78,197,659
1973-1974	18,861,304	4,172,913	10,462,221	5,167,610	18,671,801	29,295,989	86,631,838
1974-1975	17,638,797	4,273,055	9,518,884	5,960,288	25,380,480	29,574,961	92,346,465
1975-1976	16,603,822	4,479,534	8,875,343	6,316,347	28,244,359	29,366,486	93,885,891
1976-1977	19,096,626	4,775,798	9,917,398	6,704,255	33,489,072	30,747,712	104,730,861
1977-1978	22,790,438	5,002,075	11,381,388	7,094,041	37,513,473	32,017,463	115,798,878

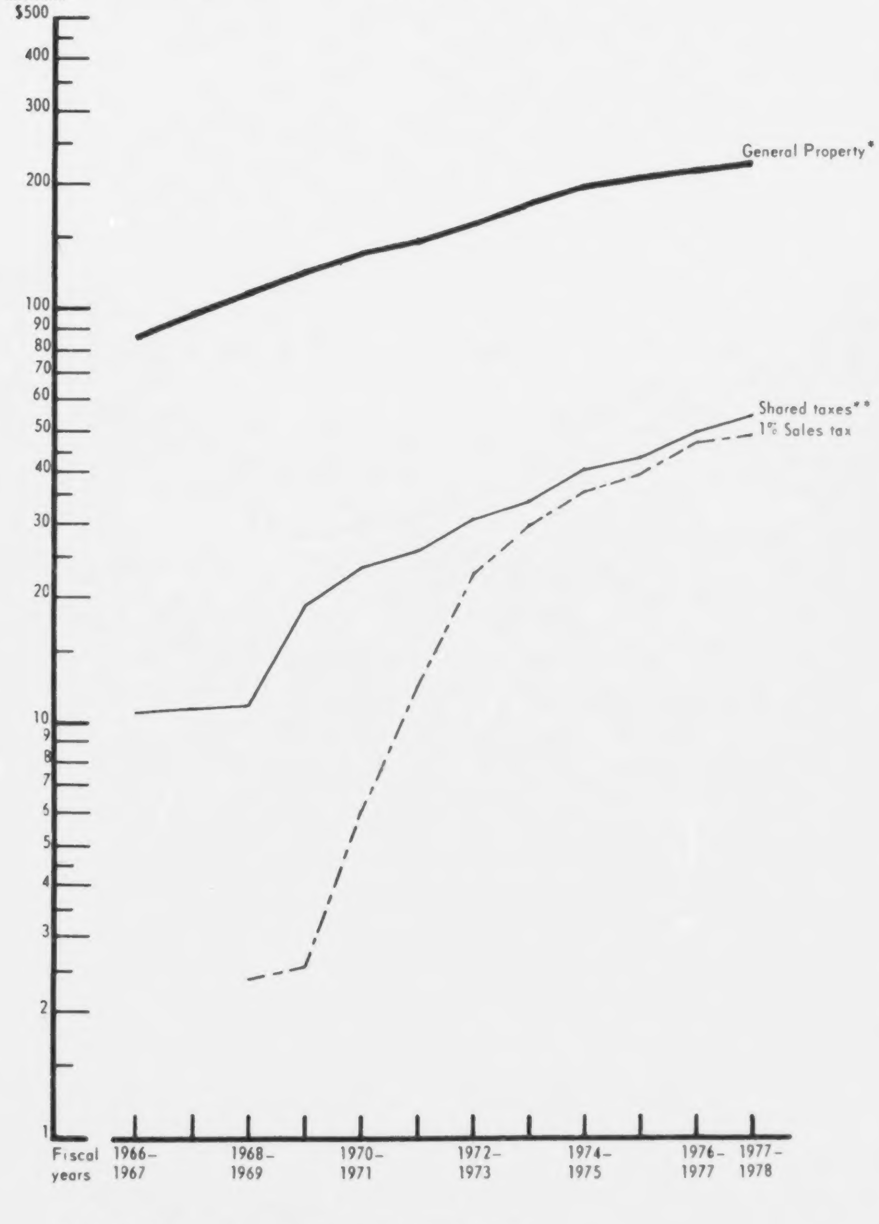
Note: The amounts are shown according to the year in which received by the local governments.
The municipal shares of the gasoline revenues are distributed as appropriations from the State Highway Fund and are not included in the tables of tax revenues of the municipal governments.

[a] Effective July 1, 1969, municipalities' share of gross receipts tax on utilities increased from 1/8 to 1/3 of tax collected on sales within municipalities.

[b] Effective July 1, 1970, municipalities' share increased from 1/3 to 1/2.

[c] Share of gasoline tax revenue received by municipalities changed from 1/2¢ per gallon to [illegible] gallon.

CHART 10. MUNICIPAL GOVERNMENT REVENUES: LOCALLY LEVIED TAXES, 1% LOCAL SALES TAX, AND SHARED TAXES FOR SPECIFIED FISCAL YEARS
(Excludes Federal Aid and Federal Revenue-Sharing grants)
(Ratio Scale)



*Includes all property, license, dog etc. taxes except sales tax.
**Municipal government share of franchise gross receipts tax, intangible personal property, and alcoholic beverage taxes.

TABLE 73. ASSESSED VALUATION OF PROPERTY LOCALLY TAXABLE BY LOCATION OF THE PROPERTY FOR DESIGNATED FISCAL YEARS

Fiscal year	Assessed valuation		Total
	Rurally located property	Municipally located property	
1966-1967	$ 6,736,514,363	$ 6,884,477,321	$ 13,620,991,684
1967-1968	7,475,576,665	7,399,254,107	14,874,830,772
1968-1969	8,197,480,685	7,968,330,393	16,165,811,078
1969-1970	9,152,046,852	8,829,246,253	17,981,293,105
1970-1971	9,898,831,582	9,386,981,876	19,285,813,458
1971-1972	11,289,193,026	10,361,766,167	21,650,959,193
1972-1973	12,655,307,667	11,893,930,995	24,549,238,662
1973-1974	15,507,661,950	13,961,337,979	29,468,999,929
1974-1975*	27,661,391,735	23,957,395,350	51,618,787,085
1975-1976	32,023,659,529	27,373,532,606	59,397,192,135
1976-1977	35,635,839,930	29,168,222,745	64,804,062,675
1977-1978	39,688,346,838	32,741,709,458	72,430,056,296

Note: Rural property is all property outside of the limits of any municipality. Therefore, much suburban property is included in the classification of rural property.

*Beginning January 1, 1974 all real and tangible personal property assessed at 100% of appraised value statewide.

TABLE 71. TOTAL ASSESSED VALUE OF SPECIFIED CLASSES OF PROPERTY LOCALLY TAXABLE IN NORTH CAROLINA FOR SPECIFIED FISCAL YEARS

(Assessments are as of January 1, preceding beginning of fiscal year)

Fiscal year	Real property outside municipalities	Real property in municipalities	Tangible personal property	Corporate excess of railway and public service companies	Grand total all property locally taxable
1966-1967	$ 4,651,222,763	$ 4,674,236,569	$ 3,827,860,703	$ 467,671,649	$ 13,620,991,684
1967-1968	5,023,892,750	4,913,776,842	4,411,265,205	525,895,975	14,874,830,772
1968-1969	5,564,309,336	5,199,815,171	4,814,378,136	587,308,435	16,165,811,078
1969-1970	5,670,269,586	6,143,893,528	5,507,541,024	659,588,967	17,981,293,105
1970-1971	6,428,729,489	6,057,573,168	6,077,577,561	721,933,240	19,285,813,458
1971-1972	7,438,043,018	6,786,955,030	6,616,187,021	809,774,124	21,650,959,193
1972-1973	7,420,045,129	7,328,080,485	7,202,261,876	2,598,851,172[a]	24,549,238,662
1973-1974	8,931,979,245	8,670,542,922	8,777,087,981	3,089,389,781	29,468,999,929
1974-1975	15,495,206,419	14,563,395,449	15,877,290,831	5,682,894,386	51,618,787,085[b]
1975-1976	18,207,321,643	16,744,802,232	18,026,360,657	6,418,707,603	59,397,192,135
1976-1977	20,797,516,446	18,069,744,758	18,911,239,174	7,025,562,297	64,804,062,675
1977-1978	23,456,015,783	20,367,905,122	21,151,113,181	7,455,022,210	72,430,056,296

Note: The term "corporate excess" is applicable only for fiscal years prior to 1972-73. The term applied to public service company property valuations certified to the counties and cities by the State. The amounts certified were the "excess" of the total company (unitary) value in North Carolina above the sum of the valuations of the company's property that was by statute subject to valuation by the counties.

[a] Procedures for valuing public service companies changed and statutory definition of public service company or public utility broadened.

[b] Beginning January 1, 1974 all real and tangible personal property assessed at 100% of appraised value statewide.

TABLE 72. ASSESSED VALUE OF ALL PROPERTY SUBJECT TO TAXATION IN NORTH CAROLINA

(Assessments are as of January 1, preceding beginning of fiscal year)

Fiscal year	Real property other than that included in public utility excess	Tangible personal property other than that included in public utility excess	Corporate excess of railroads and public utilities	Total property subject to local tax rates	Classified intangible property	Total all property
1966-1967	$ 9,325,459,332	$ 3,827,860,703	$ 467,671,649	$ 13,620,991,684	$ 8,415,267,686	$ 22,036,259,370
1967-1968	9,937,669,592	4,411,265,205	525,895,975	14,874,830,772	9,946,409,342	24,821,240,114
1968-1969	10,764,124,507	4,814,378,136	587,308,435	16,165,811,078	11,493,720,000	27,659,531,078
1969-1970	11,814,163,114	5,507,541,024	659,588,967	17,981,293,105	11,426,551,284	29,407,844,389
1970-1971	12,486,302,657	6,077,577,561	721,933,240	19,285,813,458	12,189,553,046	31,475,366,504
1971-1972	14,224,998,048	6,616,187,021	809,774,124	21,650,959,193	13,889,359,752	35,540,318,945
1972-1973	14,748,125,614	7,202,261,876	2,598,851,172[a]	24,549,238,662	16,053,793,974	40,603,032,636
1973-1974	17,602,522,167	8,777,087,981	3,089,398,781	29,468,999,929	15,593,121,642	45,062.121.571
1974-1975	30,058,601,868	15,877,290,831	5,682,894,386	51,618,787,085	15,561,327,800	67,180,114,885[b]
1975-1976	34,952,123,875	18,026,360,657	6,418,707,603	59,397,192,135	17,128,935,578	76,526,127,713
1976-1977	38,867,261,204	18,911,239,174	7,025,562,297	64,804,062,675	20,015,249,974	84,819,312,649
1977-1978	43,823,920,905	21,151,113,181	7,455,022,210	72,430,056,296	20,902,841,670	93,332,897,966

Note: The term "corporate excess" is applicable only for fiscal years prior to 1972-73. The term applied to public service company property valuations certified to the counties and cities by the State. The amounts certified were the "excess" of the total company (unitary) value in North Carolina above the sum of the valuations of the company's property that was by statute subject to valuation by the counties.

[a] Procedures for valuing public service companies changed and statutory definition of public service company or public utility broadened.

[b] Beginning January 1, 1974 all real and tangible personal property assessed at 100% of appraised value statewide.

TABLE 74. LOCAL PROPERTY TAX LEVIES BY LOCATION OF PROPERTY AND TAX JURISDICTIONS FOR SPECIFIED FISCAL YEARS

	Rurally located property			Municipally located property				All property wherever located			
Fiscal year	County-wide taxes	District or township taxes	Total	County-wide taxes	District or township taxes	Municipal taxes	Total	County-wide taxes	District or township taxes	Municipal taxes	Total
1966-1967 . . .	$ 85,916,033	$ 6,175,177	$ 92,091,210	$ 85,461,883	$ 14,802,175	$ 87,774,283	$ 188,038,341	$ 171,377,916	$ 20,977,352	$ 87,774,283	$ 280,129,551
1967-1968 . . .	96,642,557	7,321,711	103,964,268	94,168,675	16,602,353	97,395,345	208,166,373	190,811,232	23,924,064	97,395,345	312,130,641
1968-1969 . . .	109,054,416	7,259,377	116,313,793	104,487,510	17,339,038	109,797,885	231,624,433	213,541,926	24,598,415	109,797,885	347,938,226
1969-1970 . . .	124,437,673	7,404,455	131,842,128	116,699,943	18,431,984	122,790,122	257,922,794	241,137,616	25,836,439	122,790,122	389,764,177
1970-1971 . . .	136,755,429	8,018,602	144,774,031	126,756,069	20,069,055	133,547,927	280,373,051	263,511,498	28,087,657	133,547,927	425,147.082
1971-1972 . . .	150,541,851	8,686.216	159,228,067	133,856,548	21,033,546	146,263,651	301,153,745	284,398,399	29,719,762	146,263,651	460,381,812
1972-1973 . . .	160,775,342	9,911,075	170,686,417	147,320,775	22,807,700	162,650,702	332,779,177	308,096,117	32,718,775	162,650,702	503,465,594
1973-1974 . . .	182,295,968	12,135,516	194,431,484	155,309,302	24,545,801	173,137,711	352,992,814	337,605,270	36,681,317	173,137,711	547,424,298
1974-1975 . . .	202,307,972	11,427,352	213,735,324	181,423,749	21,704,583	198,029,202	401,157,534	383,731,721	33,131,935	198,029,202	614,892,858
1975-1976 . . .	229,166,595	12,770,246	241,936,841	200,648,165	25,479,956	213,976,430	440,104,551	429,814,760	38,250,202	213,976,430	682,041,392
1976-1977 . . .	254,916,968	13,469,087	268,386,055	216,730,643	26,090,536	224,822,892	467,644,071	471,647,611	39,559,623	224,822,892	736,030,126
1977-1978 . . .	281,425,683	16,249,856	297,675,539	233,237,080	28,426,280	239,509,510	501,172,870	514,662,763	44,676,136	239,509,510	798,848,409

TABLE 75. WEIGHTED AVERAGES OF PROPERTY TAX RATES PER $100 OF ASSESSED VALUATION BY TAX JURISDICTIONS AND BY LOCATION OF PROPERTY, FOR SPECIFIED FISCAL YEARS

Fiscal year	Rurally located property			Municipally located property				All property wherever located	
	County-wide rate	District or township rate	Total	County-wide rate	District or township rate	Municipal rate	Total	County-wide rate	All jurisdictions
1966-1967	1.275	.092	1.367	1.241	.215	1.275	2.731	1.258	2.057
1967-1968	1.293	.098	1.390	1.273	.224	1.316	2.813	1.283	2.098
1968-1969	1.330	.088	1.419	1.311	.218	1.378	2.906	1.321	2.152
1969-1970	1.360	.081	1.441	1.322	.207	1.391	2.920	1.341	2.167
1970-1971	1.382	.081	1.463	1.350	.214	1.423	2.987	1.366	2.204
1971-1972	1.334	.077	1.410	1.292	.203	1.412	2.906	1.314	2.126
1972-1973	1.270	.078	1.349	1.239	.192	1.368	2.798	1.255	2.051
1973-1974	1.176	.078	1.254	1.112	.176	1.240	2.528	1.146	1.858
1974-1975*	.731	.041	.773	.757	.091	.827	1.674	.743	1.191
1975-1976	.716	.040	.756	.733	.093	.782	1.608	.724	1.147
1976-1977	.715	.038	.753	.743	.089	.771	1.603	.728	1.136
1977-1978	.709	.041	.750	.712	.087	.731	1.530	.711	1.103

Note: Averages were computed by dividing assessed valuation for designated location into levy for indicated jurisdiction and location.

*Beginning January 1, 1974 all real and tangible personal property assessed at 100% of appraised value statewide.

TABLE 76. TOTAL PROPERTY TAXES LEVIED BY ALL LOCAL JURISDICTIONS FOR SCHOOLS AND FOR OTHER PURPOSES FOR DESIGNATED FISCAL YEARS

		Schools			For purposes other than schools					
Fiscal year	Assessed valuation	County-wide school levy	School district levies	Total for schools	County-wide other than schools	District or township	City and town	Total other than schools	Total property tax levied for all purposes	Percent total levies are of assessed valuation
1966-1967	$ 13,620,991,684	$ 97,986,502	$ 19,049,282	$ 117,035,784	$ 73,391,414	$ 1,928,070	$ 87,774,283	$ 163,093,767	$ 280,129,551	2.06
1967-1968	14,874,830,772	107,485,087	21,746,736	129,231,823	83,326,145	2,177,328	97,395,345	182,898,818	312,130,641	2.10
1968-1969	16,165,811,078	118,724,218	22,394,218	141,118,436	94,817,841	2,204,197	109,797,885	206,819,923	347,938,359	2.15
1969-1970	17,981,293,105	136,222,458	23,235,805	159,458,263	104,915,158	2,600,634	122,790,122	230,305,914	389,764,177	2.17
1970-1971	19,285,813,458	147,031,714	25,098,704	172,130,418	116,479,784	2,988,953	133,547,927	253,016,664	425,147,082	2.20
1971-1972	21,650,959,193	155,896,874	26,359,793	182,256,667	128,501,525	3,359,969	146,263,651	278,125,145	460,381,812	2.13
1972-1973	24,549,238,662	168,047,995	28,805,803	196,853,798	140,048,122	3,912,972	162,650,702	306,611,796	503,465,594	2.05
1973-1974	29,468,999,929	167,618,990	32,088,150	199,707,140	169,986,280	4,593,167	173,137,711	347,717,158	547,424,298	1.86
1974-1975	51,618,787,085	161,260,178	26,960,417	188,220,595	222,471,543	6,171,518	198,029,202	426,672,263	614,892,858	1.19
1975-1976	59,397,192,135	202,270,465	30,600,067	232,970,532	227,544,295	7,650,135	213,976,430	449,170,860	682,041,392	1.15
1976-1977	64,804,062,675	217,100,789	30,836,936	247,937,725	254,546,822	8,722,687	224,822,892	488,092,401	736,030,126	1.13
1977-1978	72,430,056,296	NA	34,952,473	....	NA	9,723,663	239,511,858	....	798,850,756*	1.10

*Includes total county-wide levy of $514,662,763 not shown separately. Separation by purpose between schools and other than schools not available.

Property Tax Legislation and Changes in the Machinery Act Passed by the 1977 General Assembly. The legislature passed a wide variety of bills relating to property tax administration and property tax exemptions in 1977. For elderly (65 and over) and/or disabled property owners the most important change related to the homestead exemption. The amount of the exemption for qualified property owners in these two groups was increased by 50 percent from $5,000 to $7,500. The income limitation for determining eligibility was raised from $7,500 to $9,000 and the definition of includable income was changed to include all moneys received except gifts or inheritances from a spouse or lineal ancestors or lineal descendants. The exemption was also broadened to include personal property of the homeowner. The law was amended to require that the application be added to the abstract and that application could be made any time during the calendar year. For disabled property owners the law was amended to require that a certificate of disability from a North Carolina licensed physician or from a government agency such as the Veterans Administration be filed only one time to establish eligibility. All of these changes were made effective January 1, 1978.

There were several changes pertaining to administration. The boards of county commissioners were given authority effective July 1, 1977 to establish a separate board of equalization and review by resolution rather than by local legislation. The resolutions must detail the membership, qualifications, terms of office and the procedure for filling vacancies. The deadline for setting up such boards is the first Monday in March of the first year it is effective and a copy of the resolution must by filed with the Department of Revenue within 15 days of its adoption. Existing boards created by local legislation were not changed by this amendment.

Another amendment changed the requirement that the tax supervisor present all "discoveries" to the board of equalization and review or to the board of county commissioners. Under the amended law only those cases where the taxpayer objects must be presented to the boards. Taxpayers are given 30 days to take exception and the assessments become final if taxpayers do not act within 30 days.

Boards of county commissioners were given authority to permit tax supervisors to grant individual extensions for listing property up to April 15. To get the extension the taxpayer is required to make a written request and show good cause for the request by the end of the regular listing period.

There were several changes relating to exemptions. The $300 general exemption per household for individually owned personal property was changed effective January 1, 1978 to limit the exemption to household personal property as defined and specifically excluded motor vehicles, boats and airplanes from household personal property. The provision allowing rehabilitated historic properties to be taxed at 50 percent of the regular tax rate was changed effective January 1, 1978 to make these properties taxable at 50 percent of their valuation with the full rate applying. The rollback period that applies for payment of deferred taxes whenever the property loses its eligibility to benefit from this special classification was reduced from five years to three years. The exemption for property stored in public warehouses was rewritten to eliminate confusion about "residents" and "non-residents" and to drop the requirement that "transshipment" be shown in the bill of lading. A new exemption was added effective January 1, 1978 for property imported from out side the United States and held in a foreign trade zone for the purpose of sale, manufacture, processing, assembly, grading, cleaning, mixing, or display and for tangible personal property produced in the United States and held in such a zone for exportation in its original form or as altered by any of the foregoing processes. Personal property of public service companies was exempted effective June 28, 1977 from special service district taxes levied for revitalization of downtown areas. Buildings equipped with solar energy heating or cooling systems were designated as a separate class of property to allow such property to be appraised as if equipped with conventional heating or cooling systems. This provision has the effect of exempting that portion of the costs of such systems which are greater than the costs of conventional systems.

A few bills were passed dealing with land records. These provided for a land records management program in the Department of Administration, adoption of a land parcel identifier indexing system to replace the alphabetical system, and a program to assist counties in the improvement of land records.

The law was amended effective June 20, 1977 to allow taxes to be paid at par through January 3, (instead of December 31) following the due date. With regard to taxes on property in annexed areas, the method of determining the amount of tax was changed to a monthly pro rata basis from a daily basis so that the tax would be based on the number of full months of the fiscal year remaining after the annexation takes place. The due date for taxes payable on property in annexed areas was also changed. Prior to the change, such taxes were due on the effective date of the annexation and were payable at par up to 120 days after the due date. The amendment provided for payment as follows: if annexation occurs after June 30 and before September 2, then payments are due September 1; if annexation occurs after September 1 and before the following July 1, payments are due the following September 1.

Other bills were enacted which are not mentioned in the preceding paragraph. Those not discussed seemed to be less signigicant or of less general interest.

Public Service Company Valuation.[2] This section provides a very brief summary of the valuation of public service companies by the Department of Revenue as specified in the Machinery Act. See Article 23 (G.S. 105-333 through 105-344) of the Machinery Act for specific definitions and details. Under the Machinery Act, the Department of Revenue has the authority to value those public service companies which are defined in the Machinery Act to be public service companies. The definition of public service company specifies certain types of companies and adds to these companies any others subject to regulation by the Interstate Commerce Commission, Federal Power Commission, Federal Communications Commission, Federal Aviation Agency, or the North Carolina Utilities Commission. The definition includes all pipeline companies whether or not regulated by one of the named regulating agencies. Bus lines, motor freight carriers, and airlines which are also included as public service companies were not treated as public service companies prior to 1972.

The law states that the North Carolina Department of Revenue must appraise for taxation the true value of each public service company (other than bus line, motor freight carrier, and airline companies) as a system both inside and outside North Carolina. System property is defined as property used by the company in its public service activities. In making an appraisal of public service companies as a system, the Department is required to consider: (1) the market value of the company's capital stock and debt, taking into account non-system property, (2) the book value of the company's system property and the replacement costs of such property, (3) the gross receipts and operating income, (4) any other factor the Department believes has a bearing on true value.

After the system of a company with interstate operations has been determined, the Department must then apportion a reasonable share of the total value to North Carolina. The Department uses several property, business, and mileage factors in making the apportionment to North Carolina. The next step after apportioning a part of total value to North Carolina is to allocate this apportioned value to the local taxing units. Specific comments about these allocations by type of public service company appear below.

The Department of Revenue also appraises non-system property, i. e. property not used in public service activities, for public service companies other than bus line, motor freight carrier, and airline companies. (For these three types of companies the Department appraises only rolling stock and flight equipment; other property is locally appraised.) The appraised value of non-system property of all public service companies is certified by the Department to the taxing unit where the property is located.

Railroad Companies. Property of railroads is divided into two classes: non-distributable system property and distributable system property. The Department values both classes. The first class includes property such as buildings, land other than right-of-way, and machine shops. The value of this class of property is assigned to the taxing unit where the property is situated. The distributable system property includes mainly rolling stock, right-of-way, and intangible property. The value of this property is allocated to local taxing units on the basis of track mileage adjusted for traffic density.

Telephone Companies. System property of telephone companies is divided into class 1 and class 2 property. The first class includes property such as central office equipment, motor vehicles, tools, office furniture, land, buildings, and structures. The second class covers all property not in class 1. In allocating the value of system property to the local units, the Department determines the original cost of all property in the two classes, finds the percentage of the total for each class, and applies the two percentages to the total appraised value of all system property. The part of total appraised value attributed to class 1 is then allocated to the local units according to the proportion that the original cost of such property in the respective jurisdiction is to the original cost of the property in class 1. The appraised value of class 2 property is allocated according to miles of wire in the taxing units.

Bus Lines, Motor Freight Carriers, and Airlines. The Department appraises rolling stock and/or flight equipment of these companies. All other property is appraised locally. The appraised valuation of rolling stock of bus lines is allocated to local units according to scheduled miles. For motor freight carriers the allocator is tons of freight handled at the company's terminals. Rolling stock assigned by motor freight carriers to terminals for local pickup and delivery is appraised by the Department and the value is certified to the taxing unit in which the terminal is located. The passenger cars and service vehicles of motor-freight carriers must by listed locally.

The appraised value of airline flight equipment is allocated to each taxing unit in which an airport used by the airline is situated. The allocation is made on the basis of the average of the ratios of two factors: ground hours and gross revenue.

All other public service companies. The appraised value of system property of all other public service companies is allocated to the local taxing units in the proportion that the original costs of system property located in the unit bears to the total original costs of such property in this State.

Intangible Property Tax. The intangibles tax provides the largest amount of the shared tax revenue for the local governments. All collections from the tax on intangibles are distributed to the counties and municipalities except for an amount sufficient to pay the following: (1) the cost of administering the tax, (2) the franchise tax credits allowed business corporations on tax paid on their bank deposits, and (3) the operating expenses of the Property Tax Commission and Ad Valorem Tax Division of the Department of Revenue. The amounts collected from taxes on deposits in banks and insurance companies are allotted to the local units on the basis of population. The revenues collected on other types of intangibles are allotted to the county where the taxpayer resides. When the total intangibles tax for a county is determined, the shares for the county government and the shares for any municipal governments therein are allotted on the basis of the property tax levied in the previous year. The Department of Revenue distributes the revenue after the close of the fiscal year in which collected.

Alcoholic Beverages Taxes. The excise tax levied by the State on beer and unfortified wine represents a source of shared tax revenue for the counties and municipalities permitting the legal sale of such beverages. The counties and municipalities which permit the sale of beer and/or wine receive 47 1/2 percent of the basic beer excise tax collections and 50 percent of the unfortified wine tax collections. The basic beer tax is 50 percent of the total excise tax. Some counties and municipalities do not permit the sale of either beer or wine and thus do not receive any share of beverage tax revenue. In fiscal year 1977-78, sixty-one counties and 346 municipalities shared in the beer and/or wine tax collections. The beverage tax collections year on which the distribution is based extends from October 1 to September 30. The distribution is usually made in October and shares are determined from collections in the twelve months ending on September 30.

The counties and cities do not share the collections from the 22 1/2 percent State excise tax imposed on liquor sold through ABC stores. The revenue from the liquor tax goes solely to the State. Since the ABC stores are locally owned, i. e. by a county or a municipality, these stores do provide revenue for local governments, but in the form of "profits" rather than taxes. As the number of cities and counties operating ABC stores has increased, profits from the stores have become more important as a local source of revenue than the shared beverage taxes.

Public Utilities Franchise Tax. Under the franchise tax law the State levies a gross receipts tax on certain public utilities at a rate of six percent. The State shares with the municipalities the revenue derived from applying the tax to receipts from business done in the municipal limits. The municipalities receive revenues equal to three percent of the gross receipts from sales within municipalities by power and gas companies and from local business of telephone companies. The utilities pay the tax quarterly and the shares of the municipalities are distributed quarterly.

The total amounts of franchise tax distributed to municipalities each year for the past twelve years are given in Table 70. The amount received by each municipality in 1977-78 is reported in Table 87.

Gasoline Tax. The share of the State gasoline tax revenue going to the municipalities is equal to the collections from one cent of the eight cents per gallon motor fuels tax. The total gasoline tax rate is nine cents per gallon, but one cent is designated for debt service and collections from this portion of the rate do not enter into the base from which the distribution is determined. Payments are made from the collections of the prior fiscal year. Under the present distribution formula, the funds are allocated as follows: 75 percent on the basis of population of the eligible municipalities and 25 percent on the basis of mileage of public streets not a part of the State highway system.

The total amounts of gasoline tax revenue received by all municipalities are given in Table 70 by year in which distributed. The gasoline tax revenue received by each municipality in fiscal year 1977-78 is reported in Table 87.

Local Government Sales and Use Taxes. As of October 1, 1978, ninety-eight counties (including Mecklenburg) were levying the one percent local sales tax. All counties except Mecklenburg were imposing their taxes under the 1971 Local Government Sales and Use Tax Act. The Mecklenburg tax was imposed under a 1967 law applying only to that county. Most of the counties imposed the tax in the spring and summer of 1971. By the end of calendar year 1971 sixty-four counties had levied the tax. In 1972 fifteen more counties passed the tax and in 1973 thirteen additional counties started using this source of tax revenue. Two counties adopted the tax in 1974 and one adopted it in 1975. One county passed the tax in 1977 and Person County passed the tax effective October 1, 1978.

As shown in Table 93, the local governments received over $138 millions from the sales and use tax in 1976-77 and nearly $150 millions in 1977-78. Some of the impact of the sales tax on local finances in 1977-78 can be measured by determining the property tax rate necessary to develop the same revenue as the sales tax. Among the ninety-seven counties receiving some sales-tax revenue in 1977-78, the county-wide property tax rate equivalent varied from $.05 to $.40.

The Local Government Data. In addition to the tables which have been discussed in the foregoing pages, other compilations of valuations, tax rates and levies of local units are given in this section. The basic data were tabulated from the reports submitted by the local governments and from the annual reports received from the public service corporations by the Ad Valorem Tax Division of the Department of Revenue. The data are tabulated each year but some of the data are only published for alternate years. The basic data included in this report are for the assessment year of 1977. The property tax levies and collections are to support the local units for the fiscal year 1977-78.

The assessment data included here were tabulated from the county and city annual reports. Some local governments fail to supply full information, therefore some tables are incomplete.

[2] This section and the sections following which relate to valuation of public service companies or the shared taxes received by the local governments from the State are reprinted here essentially as they appeared in the 1976 edition of Statistics of Taxation. They are presented for the information and convenience of readers who may not have the 1976 report.

[3] Hyde County, which adopted the tax during the fiscal year, was the only county not receiving 12 months revenue from the tax in fiscal year 1977-78.

TABLE 78. TOTAL VALUATION OF PROPERTY BY COUNTIES AND BY TYPES

Counties	Railroad property			Electric power and light companies			Electric membership corporation
	System valuation*	Non-system valuation**	Total	System valuation*	Non-system valuation**	Total	Total valuation[1]
Alamance	$ 1,217,966	$ 146,170	$ 1,364,136	$ 35,162,457	$	$ 35,162,457	$ 826,723
Alexander	309,290	22,880	332,170	7,850,230	5,190	7,855,420	1,919,105
Alleghany	....	....	....	1,092,245	....	1,092,245	2,995,047
Anson	4,820,054	70,960	4,891,014	16,616,719	309,525	16,926,244	2,376,631
Ashe	250,000	....	250,000	....	....	....	6,414,745
Avery	....	....	....	252,252	....	252,252	2,544,664
Beaufort	2,413,199	13,080	2,426,279	5,861,327	....	5,861,327	3,397,645
Bertie	237,496	....	237,496	3,996,898	....	3,996,898	1,702,100
Bladen	2,284,806	56,520	2,341,326	10,298,083	300	10,298,383	4,463,114
Brunswick	1,342,845	24,448	1,367,293	459,488,263	197,598	459,685,861	6,271,349
Buncombe	13,967,814	632,580	14,600,394	88,330,897	31,407	88,362,304	1,238,368
Burke	8,792,611	460	8,793,071	25,341,924	5,450	25,347,374	3,431,870
Cabarrus	7,108,713	18,890	7,127,603	22,825,673	....	22,825,673	835,915
Caldwell	806,031	....	806,031	16,465,171	4,430	16,469,601	4,555,242
Camden	328,016	5,200	333,216	891,827	....	891,827	294,900
Carteret	678,723	330,755	1,009,478	12,708,227	720	12,708,947	6,321,931
Caswell	2,965,322	7,350	2,972,672	3,991,014	10,470	4,001,484	1,275,144
Catawba	8,435,535	5,910	8,441,445	238,730,787	122,290	238,853,077	1,168,920
Chatham	2,824,191	1,720	2,825,911	53,809,428	4,760	53,814,188	1,809,398
Cherokee	893,480	....	893,480	1,008,924	....	1,008,924	1,587,974
Chowan	670,507	....	670,507	1,563,710	....	1,563,710	513,654
Clay	....	....	....	253,605	....	253,605	1,706,968
Cleveland	6,502,492	3,885	6,506,377	51,472,685	6,170	51,478,855	1,754,131
Columbus	1,865,399	5,750	1,871,149	15,828,039	4,020	15,832,059	6,878,758
Craven	1,213,591	218,490	1,432,081	12,810,623	750	12,811,373	1,658,358
Cumberland	7,106,599	312,930	7,419,529	15,848,220	....	15,848,220	3,925,032
Currituck	924,446	....	924,446	6,125,232	....	6,125,232	30,240
Dare	....	....	....	10,256,778	....	10,256,778	....
Davidson	12,647,673	27,650	12,675,323	24,875,159	....	24,875,159	7,082,101
Davie	579,900	4,292	584,192	12,630,883	29,575	12,660,458	2,579,469
Duplin	1,017,165	33,140	1,050,305	9,805,280	5,470	9,810,750	5,607,059
Durham	3,269,749	138,860	3,408,609	45,627,705	39,870	45,667,575	893,058
Edgecombe	6,392,968	52,040	6,445,008	4,100,472	....	4,100,472	2,771,013
Forsyth	4,928,650	180,770	5,109,420	70,472,476	1,213,678	71,686,154	673,170
Franklin	2,010,404	9,882	2,020,286	10,810,514	1,200	10,811,714	777,143
Gaston	10,996,371	189,784	11,186,155	222,250,186	575,500	222,037,736	3,021,364
Gates	207,870	....	207,870	2,651,883	....	2,651,883	695,356
Graham	....	....	....	1,551,261	....	1,551,261	....
Granville	1,656,302	6,080	1,662,382	10,729,610	1,000	10,730,610	1,189,302
Greene	297,507	....	297,507	1,046,662	1,600	1,048,262	1,915,535
Guilford	17,071,314	44,878	17,116,192	106,201,060	82,120	106,283,180	129,240
Halifax	5,570,053	81,470	5,651,523	33,453,674	266,220	33,719,894	2,957,319
Harnett	3,361,575	59,420	3,420,995	14,925,667	2,410	14,928,077	2,902,862
Haywood	717,373	390	717,763	21,571,606	966	21,572,572	2,733,875
Henderson	3,906,629	2,780	3,909,409	22,475,249	270,910	22,746,159	....

OF PUBLIC SERVICE CORPORATIONS
OF COMPANIES FOR 1977-78

Telephone company property	Gas and telegraph companies			Gas pipeline companies	Airline companies	Busline companies	Motor freight carriers	
Total valuation[2]	System valuation*	Non-system valuation**	Total	Total valuation[3]	System valuation*	System valuation**	System valuation	Total valuation
$ 34,676,724	$ 6,740,454	$	$ 6,740,454	$ 1,098,709	$	$ 102,127	$ 150,392	$ 80,121,722
6,316,813	1,446	....	1,446	....	....	....	....	16,424,954
338,626	1,953	....	1,953	....	....	....	....	4,427,871
6,281,467	1,425,282	21,513	1,446,795	13,488	....	48,932	....	31,845,571
1,379,123	1,930	....	1,930	....	....	....	....	8,045,798
3,595,514	886	....	886	....	....	4,126	897,652	7,295,094
11,434,282	1,056,092	77,339	1,133,431	....	....	46,092	321,223	24,620,279
4,151,934	449	....	449	....	....	72,865	....	10,161,742
4,477.147	971,255	....	971,255	....	....	20,629	....	22,571,854
6,129,182	223,956	....	223,956	2,180,556	....	53,537	83,864	475,995,598
63,666,405	8,388,005	....	8,388,005	....	1,377,891	198,604	4,215,886	182,047,857
17,883,685	2,241,622	....	2,241,622	....	113,712	47,733	1,729,005	59,588,072
21,548,578	4,295,552	....	4,295,552	1,919,043	....	130,408	1,319,857	60,002,629
20,608,955	1,286,333	....	1,286,333	....	....	28,275	141,372	43,895,809
1,403,656	....	....	....	....	....	14,161	....	2,937,760
13,659,179	8,964	....	8,964	....	126,729	40,124	192,521	34,067,873
6,347,800	874,030	....	874,030	1,084,231	....	29,487	....	16,584,848
41,426,594	4,875,139	....	4,875,139	345,699	....	103,654	3,728,451	298,429,979
16,699,654	1,217,945	....	1,217,945	1,304,682	....	82,294	67,342	77,821,414
7,071,387	4,791	....	4,791	....	....	30,353	24,779	10,621,688
2,664,044	9,284	....	9,284	....	....	27,799	50,744	5,499,742
1,543,156	1,379	....	1,379	....	....	....	....	3,505,108
21,574,269	725,736	....	725,736	7,087,181	....	88,982	891,313	90,106,844
14,643,088	288,550	....	288,550	....	....	67,788	....	39,581,392
23,723,538	1,243,638	47,064	1,290,702	....	240,059	129,949	48,553	41,334,613
76,722,299	6,907,671	74,626	6,982,297	377,710	1,008,605	377,723	2,919,033	115,580,448
3,194,390	....	....	....	....	....	12,393	....	10,286,701
5,415,061	1,444	....	1,444	....	....	6,008	....	15,679,291
24,651,131	856,591	....	856,591	23,397,518	....	202,212	1,499,205	95,239,240
2,512,431	141,041	....	141,041	357,289	....	104,446	....	18,939,326
9,288,525	6,134	....	6,134	....	....	103,900	....	25,866,673
79,240,462	13,536,752	....	13,536,752	....	....	418,228	2,878,962	146,043,646
42,462,404	1,967,674	38,949	2,006,623	....	....	106,303	257,185	58,149,008
96,514,358	9,409,161	....	9,409,161	2,487,555	2,494,234	490,964	7,366,640	196,231,656
6,343,823	3,675	....	3,675	....	....	152,997	....	20,109,638
56,379,777	11,617,013	....	11,617,013	14,869,190	....	177,128	1,643,377	321,201,740
2,344,398	101	....	101	....	....	32,116	....	5,931,724
2,069,314	1,114	....	1,114	....	....	....	....	3,621,689
9,505,684	2,026,688	....	2,026,688	....	....	75,924	43,389	25,233,979
2,861,314	743,324	....	743,324	....	....	22,024	....	6,887,966
164,038,972	21,618,564	....	21,618,564	33,008,054	3,832,768	408,772	13,574,393	360,010,135
12,879,538	2,057,274	50,957	2,108,231	....	....	139,661	84,966	57,541,132
16,317,987	1,636,523	32,785	1,669,308	751,851	....	194,042	....	40,16[illegible],[illegible]
12,432,171	648,501	....	648,501	....	....	101,231	10,019	38,216,132
17,633,449	2,782,002	....	2,782,002	....	....	57,037	271,872	47,399,928

TABLE 78.—

Counties	Railroad property			Electric power and light companies			Electric membership corporation
	System valuation*	Non-system valuation**	Total	System valuation*	Non-system valuation**	Total	Total valuation[1]
Hertford	$ 249,600	$ 7,920	$ 257,520	$ 7,510,454	$ 10,200	$ 7,520,654	$ 530,264
Hoke	869,876	727,130	1,597,006	2,964,597	1,361	2,965,958	1,720,541
Hyde	....	....	....	766,498	....	766,498	710,607
Iredell	9,155,207	64,040	9,219,247	27,930,808	1,036,170	28,966,978	5,389,725
Jackson	743,647	770	744,417	13,078,089	71,000	13,149,089	470,926
Johnston	8,027,872	1,920	8,029,792	15,472,514	360	15,472,874	1,115,808
Jones	164,500	110	164,610	1,390,962	700	1,391,662	2,211,714
Lee	4,268,331	43,674	4,312,005	8,464,624	....	8,464,624	1,139,896
Lenoir	472,869	31,570	504,439	6,691,326	300	6,691,626	1,228,264
Lincoln	2,926,305	10,850	2,937,155	44,086,937	85,360	44,172,297	2,883,666
Macon	81,508	....	81,508	11,443,371	707,000	12,150,371	512,235
Madison	8,227,295	6,540	8,233,835	2,331,054	198,000	2,529,054	3,547,104
Martin	631,479	....	631,479	9,115,319	....	9,115,319	855,327
McDowell ...	25,153,796	7,935	25,161,731	14,066,212	6,775	14,072,987	1,534,719
Mecklenburg .	19,185,777	11,433,483	30,619,260	670,163,333	3,579,080	673,742,413	1,602,819
Mitchell	13,597,827	1,930	13,599,757	2,824,443	....	2,824,443	1,650,674
Montgomery .	1,304,094	....	1,304,094	14,213,412	124,466	14,337,878	2,135,699
Moore	5,046,418	27,910	5,074,328	14,214,636	380	14,215,016	3,325,229
Nash	3,641,172	....	3,641,172	15,522,775	....	15,522,775	161,183
New Hanover	1,544,312	233,479	1,777,791	135,981,905	121,180	136,103,085	....
Northampton .	2,369,352	1,600	2,370,952	39,194,568	30,168	39,224,736	1,450,278
Onslow	267,723	....	267,723	15,775,688	1,400	15,777,088	8,747,464
Orange	1,170,238	5,620	1,175,858	27,839,844	1,200	27,841,044	3,576,052
Pamlico	139,290	1,800	141,090	1,767,796	500	1,768,296	1,284,200
Pasquotank ..	828,693	16,605	845,298	3,040,005	....	3,040,005	427,534
Pender	814,676	16,630	831,306	6,583,999	2,064	6,586,063	3,434,966
Perquimans ..	1,000,493	360	1,000,853	2,200,997	....	2,200,997	1,327,928
Person	1,267,793	6,500	1,274,293	274,122,425	964,175	275,086,600	1,889,317
Pitt	2,000,860	31,140	2,032,000	5,410,330	170	5,410,500	1,283,944
Polk	1,717,022	....	1,717,022	5,732,801	888,570	6,621,371	1,159,377
Randolph	2,375,967	2,240	2,378,207	23,559,729	17,300	23,577,029	6,255,146
Richmond ...	11,971,603	45,995	12,017,598	17,844,027	262,620	18,106,647	1,989,153
Robeson	9,398,940	37,520	9,436,460	46,001,551	3,100	46,004,651	6,018,177
Rockingham ..	10,062,319	22,520	10,084,839	68,354,218	39,160	68,393,378	1,295,683
Rowan	16,770,074	58,830	16,828,904	84,120,384	82,020	84,202,404	841,291
Rutherford ...	12,561,944	87,607	12,649,551	98,501,020	193,950	98,694,970	2,531,964
Sampson	242,540	20,110	262,650	17,428,707	....	17,428,707	5,413,178
Scotland	2,670,388	124,680	2,795,068	8,035,251	3,860	8,039,111	1,247,612
Stanley	3,267,263	....	3,267,263	15,113,150	378,128	15,491,278	2,435,101
Stokes	1,686,148	2,170	1,688,318	304,998,150	206,409	305,204,559	2,144,353
Surry	1,632,112	2,370	1,634,482	18,772,288	256,643	19,028,931	4,213,626
Swain	963,625	5,000	968,625	2,220,630	316,930	2,537,560	....
Transylvania .	662,842	13,680	676,522	12,036,088	4,473	12,040,561	1,379,827
Tyrrell	....	....	....	1,237,149	....	1,237,149	....
Union	4,818,703	274,940	5,093,643	15,377,716	24,570	15,402,286	5,178,063

Continued

Telephone company property	Gas and telegraph companies			Gas pipeline companies	Airline companies	Busline companies	Motor freight carriers	
Total valuation[2]	System valuation*	Non-system valuation**	Total	Total valuation[3]	System valuation*	System valuation**	System valuation	Total valuation
$ 6,807,628	$ 938,504	$	$ 938,504	$ 752,953	$	$ 46,965	$	$16,554,488
3,641,419	573,831	....	573,831	....	....	58,775	....	10,557,530
1,554,894	878	....	878	....	....	....	....	3,032,877
22,510,933	4,718,132	....	4,718,132	13,371,463	....	165,294	727,306	85,069,078
13,103,014	11,105	....	11,105	....	....	11,945	....	27,490,496
17,976,446	779,346	18,352	797,698	1,596,018	....	136,839	606,444	45,731,919
2,141,656	....	....	....	....	....	43,149	6,613	5,959,404
11,142,784	1,711,294	....	1,711,294	324,702	19,738	8,633	975,223	28,098,899
16,733,642	2,139,764	72,298	2,212,062	....	336,400	171,384	1,870,573	29,748,390
12,185,152	874,083	....	874,083	3,816,563	....	13,295	44,140	66,926,351
8,186,396	1,543	....	1,543	....	....	....	....	20,932,053
4,186,878	....	....	....	....	....	33,303	....	18,530,174
8,465,526	3,782	....	3,782	....	....	47,310	89,082	19,207,825
10,415,619	19,073	....	19,073	....	....	37,711	111,278	51,353,118
230,855,995	39,178,817	....	39,178,817	14,591,778	9,285,275	363,097	23,504,929	1,023,744,383
5,104,228	3,215	....	3,215	....	....	....	....	23,182,317
8,936,490	338,819	....	338,819	....	....	29,699	257,031	27,339,710
19,321,367	927,619	16,911	944,530	614,731	31,662	35,060	491,151	44,053,074
16,363,466	576,894	....	576,894	....	63,173	178,740	1,623,914	38,131,317
44,227,946	4,093,673	84,615	4,178,288	424,305	823,126	41,296	5,152,214	192,728,051
4,185,253	265,415	....	265,415	1,997,412	....	81,724	....	49,575,770
26,538,308	52,656	....	52,656	....	282,236	294,165	138,422	52,098,062
7,907,319	4,232,672	....	4,232,672	....	4,315	104,051	....	44,841,311
3,843,717	417	....	417	....	....	....	....	7,037,720
9,914,628	16,564	....	16,564	....	71,336	27,626	207,665	14,550,656
8,138,604	8,777	18,891	27,668	....	....	78,151	901,282	19,998,040
1,986,304	966	....	966	....	....	22,792	59,196	6,599,036
8,941,127	1,652,615	....	1,652,615	104,700	....	....	1,904	288,950,556
28,137,735	1,201,022	6,198	1,207,220	....	113,391	87,381	115,023	38,387,194
3,758,336	657,654	....	657,654	631,004	....	22,955	....	14,567,719
24,612,621	1,662,807	....	1,662,807	....	....	132,918	498,480	59,117,208
10,849,578	2,304,145	23,102	2,327,247	387,630	....	40,220	7,836,964	53,555,037
22,694,488	3,731,298	10,463	3,741,761	....	....	351,093	233,505	88,480,135
23,072,690	4,565,232	152,886	4,718,118	24,239,426	....	162,035	1,043,222	133,009,391
24,754,038	5,164,449	....	5,164,449	12,091,657	....	380,781	255,352	144,518,876
14,111,730	2,002,420	....	2,002,420	....	....	65,437	....	130,056,072
10,426,596	1,453,584	26,251	1,479,835	....	....	69,649	....	35,080,615
16,304,440	1,957,906	2,726	1,960,632	....	....	103,536	297,479	30,747,878
19,658,345	1,958,512	40,548	1,999,060	....	....	30,517	....	42,881,564
7,081,605	37,440	....	37,440	....	....	19,459	....	316,175,734
18,819,282	14,152	....	14,152	....	4,036	17,488	877,354	44,609,351
4,038,756	1,083	....	1,083	....	....	15,984	53,245	7,615,253
8,727,900	972,075	....	972,075	....	....	....	....	23,796,885
883,884	439	....	439	....	....	2,210	....	2,123,682
23,828,707	541,393	....	541,393	....	26,180	71,164	114,774	50,256,210

TABLE 78.—

Counties	Railroad property			Electric power and light companies			Electric membership corporation
	System valuation*	Non-system valuation**	Total	System valuation*	Non-system valuation**	Total	Total valuation[1]
Vance	$ 3,654,604	$ 114,550	$ 3,769,154	$ 12,469,741	$ 44,240	$ 12,513,981	$ 223,796
Wake	13,300,125	1,676,598	14,976,723	247,940,939	117,412	248,058,351	1,193,578
Warren	2,553,398	26.890	2,580,288	8,451,904	6,420	8,458,324	1,574,369
Washington ..	1,793,326	65,958	1,859,284	4,109,883	....	4,109,883	438,644
Wataugа	....	....	....	....	....	....	5,082,978
Wayne	1,874,801	155,160	2,029,961	68,373,473	3,710	68,377,183	3,228,459
Wilkes	613,744	4,500	618,244	19,326,858	....	19,326,858	4,330,701
Wilson	6,799,778	349,820	7,149,598	2,532,141	....	2,532,141	30,727
Yadkin	....	....	....	9,807,768	....	9,807,768	1,997,434
Yancey	1,916,769	81,450	1,998,219	1,186,191	....	1,186,191	3,120,595
All counties ..	$381,049,667	$18,561,518	$399,611,185	$4,241,761,263	$12,467,173	$4,254,228,436	$227,297,707

* System valuation means the real property and tangible and intangible personal property used by a public service company in its public service activities.

**Non-system valuation means the real property and tangible and intangible personal property (except that assessed under Schedule H of the Revenue Act) owned by a public service company but not used in its public service activities.

[1] System valuation and total valuation are the same in all but seven counties. Non-system valuation for the seven counties as follows: Burke, $2,500; Craven, $1,068; Jones, $3,600; Moore, $700; Onslow, $400; Randolph, $600; Robeson, $16,000.

[2] System valuation and total valuation are the same in all but twenty-one counties. Non-system valuation for the twenty-one counties as follows: Beaufort, $400; Buncombe, $141,250; Burke, $8,400; Caldwell, $5,142; Carteret, $200; Craven, $2,280; Cumberland, $33,000; Forsyth, $26,030; Gaston, $52,000; Guilford, $7,666; Henderson, $3,280; Hoke, $828; Johnston, $750; Mecklenburg, $32,136; Moore, $4,010; Nash, $7,000; Randolph, $3,800; Transylvania, $48,260; Wake, $122,500; Watauga, $40,171; Wilson, $26,350.

[3] System valuation and total valuation are the same in all counties.

Continued

Telephone company property	Gas and telegraph companies			Gas pipeline companies	Airline companies	Busline companies	Motor freight carriers	
Total valuation[2]	System valuation*	Non-system valuation**	Total	Total valuation[3]	System valuation*	System valuation**	System valuation	Total valuation
$ 12,709,072	$ 981,782	$	$ 981,782	$	$	$ 246,209	$	$ 30,443,994
140,212,136	28,893,273	....	28,893,273	5,786,547	5,471,535	500,545	5,762,882	450,555,570
5,529,857	5,217	....	5,217	41,213	....	138,297	....	18,327,565
3,111,576	14,302	....	14,302	....	....	19,684	....	9,553,373
7,903,625	1,098	....	1,098	....	....	17,391	....	13,005,092
28,385,755	2,770,539	50,618	2,821,157	240,000	1,737	122,216	369,657	105,576,125
11,048,153	13,555	....	13,555	....	....	3,941	174,643	35,516,095
17,538,460	1,869,337	....	1,869,337	....	1,581	112,769	1,984,041	31,218,654
4,421,343	691	....	691	....	....	2,463	....	16,229,699
4,141,114	2,230	....	2,230	....	....	....	....	10,451,349
$2,028,133,849	$237,744,007	$867,092	$238,611,099	$171,294,858	$25,729,919	$9,318,374	$100,796,983	$7,455,022,210

TABLE 77. SUMMARY OF VALUATION OF PROPERTY OF PUBLIC SERVICE CORPORATIONS FOR THE YEARS 1976-77 AND 1977-78

Type of utility	1976-77			1977-78		
	System Valuation*	Non-system Valuation**	Total	System Valuation*	Non-system Valuation**	Total
Railroads	$ 371,985,346	$ 18,970,950	$ 390,956,296	$ 381,049,667	$ 18,561,518	$ 399,611,185
Electric power companies	4,010,373,324	9,203,481	4,019,576,805	4,241,761,263	12,467,173	4,254,228,436
Electric membership corporations	206,152,086	41,441	206,193,527	227,272,839	24,868	227,297,707
Gas companies	232,718,071	872,651	233,590,722	232,645,897	867,092	233,512,989
Telephone companies	1,875,311,173	565,776	1,875,876,949	2,027,567,856	565,993	2,028,133,849
Telegraph companies	5,185,008	....	5,185,008	5,098.110	....	5,098,110
Pipeline companies	172,264,994	....	172,264,994	171,294,858	....	171,294,858
Airline companies	20,745,685	....	20,745,685	25,729,719	....	25,729,719
Busline companies	9,232,627	....	9,232,627	9,318,374	....	9,318,374
Motor freight carriers	91,970,652	....	91,970,652	100,796,983	....	100,796,983
Total	$6,995,938,966	$29,654,299	$7,025,593,265	$7,422,535,566	$32,486,644	$7,455,022,210

*System property means the real property and tangible and intangible personal property used by a public service company in its public service activities.

**Non-system property means the real property and tangible and intangible personal property (except that assessed under Schedule H of the Revenue Act) owned by a public service company but not used in its public service activities.

TABLE 79. TOTAL VALUATION OF ALL RAILROAD PROPERTY FOR THE YEAR 1977-78

(Valuation as of January 1, 1977)

Name of Company	System Valuation	Non-system Valuation	Total Valuation
Aberdeen and Rockfish Railroad Company	$ 700,000	$ 106,330	$ 806,330
Alexander Railroad Company	600,000	86,480	686,480
Atlantic and North Carolina Railroad Company	1,750,000	686,685	2,436,685
Atlantic and Western Railroad Company	127,800	41,734	169,534
Auto-Train Corporation	1,555,253	....	1,555,253
Beaufort and Morehead Railroad Company	400,000	....	400,000
Cape Fear Railways, Inc.	45,000	....	45,000
Cliffside Railroad Company	100,000	2,150	102,150
Clinchfield Railroad Company	40,500,000	91,352	40,591,352
Durham and South Carolina Railroad Company	123,654	....	123,654
Durham and Southern Railway Company	2,000,000	194,062	2,194,062
Highpoint, Thomasville, & Denton Railroad Company	565,000	1,840	566,840
Laurinburg and Southern Railroad Company	1,300,000	820,180	2,120,180
Louisville and Nashville Railroad Company	130,000	....	130,000
National Railroad Passenger Corporation (Amtrack)	7,400,000	83,380	7,483,380
Norfolk and Western Railway Company	3,197,325	....	3,197,325
Norfolk Franklin, and Danville Railway Company	750,000	4,000	754,000
Norfolk Southern Railway Company	27,126,346	352,020	27,478,366
Seaboard Coastline Railroad Company	113,664,289	9,035,940	122,700,229
Southern Railway System	172,050,000	6,887,965	178,937,965
Warrenton Railroad Company	40,000	22,250	62,250
Winston-Salem Southbound Railroad Company	6,800,000	65,830	6,865,830
Yancey Railroad Company	125,000	79,320	240,320
Total	$381,049,667	$18,561,518	$399,611,185

TABLE 80. TOTAL VALUATION OF ALL GAS COMPANIES FOR THE YEAR 1977-78

(Valuation as of January 1, 1977)

Name of Company	System Valuation	Non-system Valuation	Total Valuation
North Carolina Gas Service	$ 3,900,000	$ 152,886	$ 4,052,886
North Carolina Natural Gas Company	47,245,898	714,206	47,960,104
Piedmont Natural Gas Company, Inc.	87,350,000	....	87,350,000
Public Service Company of North Carolina, Inc	92,199,999	....	92,199,999
United Cities Gas Company	1,950,000	....	1,950,000
Total	$232,645,897	$867,092	$233,512,989

TABLE 81. TOTAL VALUATION OF ALL TELEPHONE COMPANIES FOR THE YEAR 1977-78

Name of Company	System Valuation	Non-system Valuation	Total Valuation
American Telephone and Telegraph Company	$ 88,000,001	$	$ 88,000,001
Barnardsville Telephone Company	160,000	....	160,000
Carolina Telephone and Telegraph Company	424,794,877	69,980	424,864,857
Central Telephone Company	124,499,997	....	124,499,997
Citizens Telephone Company	8,300,000	48,260	8,348,260
Concord Telephone Company	28,999,997	....	28,999,997
Continental Telephone Company of Virginia	565,000	....	565,000
Ellerbe Telephone Company	860,000	....	860,000
General Telephone Company of the Southeast	93,499,997	....	93,499,997
Hamby's Creek Telephone Company	300	....	300
Heins Telephone Company	13,049,997	....	13,049,997
Lexington Telephone Company	10,860,000	....	10,860,000
Mebane Home Telephone Company	4,100,000	....	4,100,000
Mid-Carolina Telephone Company	11,724,996	....	11,724,996
Norfolk and Carolina Telephone and Telegraph Co.	24,699,997	....	24,699,997
North Carolina Telephone Company	19,725,001	....	19,725,001
North State Telephone Company	30,399,998	....	30,399,998
Old Town Telephone Company	9,300,001	26,030	9,326,031
Randolph Telephone Company	1,699,998	....	1,699,998
Saluda Mountain Telephone Company	300,000	....	300,000
Sandhill Telephone Company	1,600,001	....	1,600,001
Service Telephone Company	885,000	....	885,000
Southern Bell Telephone Company	1,031,467,700	421,723	1,031,889,423
United Telephone Company of the Carolinas	37,199,999	....	37,199,999
Westco Telephone Company	20,874,998	....	20,874,998
Western Carolina Telephone Company	40,000,001	....	40,000,001
Total	$2,027,567,856	$565,993	$2,028,133,849

TABLE 82. TOTAL VALUATION OF PIPELINES, AND TELEGRAPH COMPANIES FOR THE YEAR 1977-78

(Valuation as of January 1, 1977)

Name of Company	System Valuation	Non-system Valuation	Total Valuation
Pipeline Companies:			
Air Force Pipeline Company	$ 240,000	$	$ 240,000
Colonial Pipeline Company	55,000,000	....	55,000,000
Dixie Pipeline Company	5,100,000	....	5,100,000
Exxon Pipeline Company	2,604,861	....	2,604,861
Plantation Pipeline Company	18,349,997	....	18,349,997
Transcontinental Gas Pipeline Company	90,000,000	....	90,000,000
Telegraph Companies:			
Western Union Telegraph Company	5,098,110	....	5,098,110
Total	$176,392,968	$..........	$176,392,968

TABLE 83. TOTAL VALUATION OF ALL ELECTRIC POWER COMPANIES FOR THE YEAR 1977-78

(Valuation as of January 1, 1977)

Name of Company	System Valuation	Non-system Valuation	Total Valuation
Carolina Power and Light Company	$1,721,127,916	$ 2,600,094	$1,723,728,010
Crisp Power Company	35,000	....	35,000
Davenport Power and Light Company	330,777	....	330,777
Domestic Electric Service Company	425,000	....	425,000
Duke Power Company	2,349,999,985	8,459,141	2,358,459,126
Laurel Hill Electric Company	150,000	....	150,000
Nantahala Power and Light Company	29,472,587	1,094,930	30,567,517
Pamlico Power and Light Company	1,000,000	....	1,000,000
Roselle Lighting Company, Inc.	220,000	....	220,000
Virginia Electric and Power Company	138,999,998	313,008	139,313,006
Total	$4,241,761,263	$12,467,173	$4,254,228,436

TABLE 84. VALUATION OF ELECTRIC MEMBERSHIP CORPORATIONS FOR THE YEAR 1977-78

(Valuation as of January 1, 1977)

Name of Company	System Valuation	Non-system Valuation	Total Valuation
Albemarle Electric Membership Corporation	$ 2,573,378	$	$ 2,573,378
Blue Ridge Electric Membership Corporation	21,600,358	....	21,600,358
Blue Ridge Mountain Electric Membership Corporation	3,194,934	....	3,194,934
Broad River Electric Cooperative, Inc.	11,000	....	11,000
Brunswick Electric Membership Corporation	13,173,162	....	13,173,162
Carteret-Craven Electric Membership Corporation	7,321,491	....	7,321,491
Central Electric Membership Corporation	3,121,780	....	3,121,780
Crescent Electric Membership Corporation	13,901,227	....	13,901,227
Davidson Electric Membership Corporation	11,200,359	....	11,200,359
Edgecombe-Martin County Electric Membership Corp.	4,031,889	....	4,031,889
Four County Electric Membership Corporation	11,571,012	....	11,571,012
French Broad Electric Membership Corporation	9,279,174	....	9,279,174
Halifax Electric Membership Corporation	3,927,386	....	3,927,386
Harkers Island Electric Membership Corporation	464,943	....	464,943
Haywood Electric Membership Corporation	5,374,430	....	5,374,430
Jones-Onslow Electric Membership Corporation	11,953,574	4,000	11,957,574
Lumbee River Electric Membership Corporation	9,601,764	16,000	9,617,764
Mecklenburg Electric Cooperative	15,000	....	15,000
Mountain Electric Cooperative	2,722,868	....	2,722,868
Pee Dee Electric Membership Corporation	5,576,712	....	5,576,712
Piedmont Electric Membership Corporation	7,982,850	....	7,982,850
Pitt and Greene Electric Membership Corporation	2,926,835	....	2,926,835
Randolph Electric Membership Corporation	11,504,903	1,300	11,506,203
Roanoke Electric Membership Corporation	5,111,694	....	5,111,694
Rutherford Electric Membership Corporation	16,410,750	2,500	16,413,250
South River Electric Membership Corporation	9,969,332	....	9,969,332
Surry-Yadkin Electric Membership Corporation	7,508,906	....	7,508,906
Tideland Electric Membership Corporation	6,008,337	1,068	6,009,405
Tri-County Electric Membership Corporation	6,932,374	....	6,932,374
Tri-State Electric Cooperative	100,008	....	100,008
Union Electric Membership Corporation	8,584,120	....	8,584,120
Wake Electric Membership Corporation	3,616,289	....	3,616,289
Total	$227,272,839	$24,868	$227,297,707

TABLE 85. VALUATIONS OF REAL AND TANBILE PERSONAL PROPERTY, VALUATIONS OF PUBLIC SERVICE COMPANIES, LAST YEAR OF REVALUATION, AND COUNTY-WIDE TAX RATES, BY COUNTIES, FOR FISCAL YEAR 1977-78

Counties	Valuation				Last year of revaluation	County-wide tax rate per $100 valuation
	Real property	Tangible personal property	Public service companies*	Total		
Alamance	$ 891,554,954	$ 382,638,014	$ 80,121,722	$ 1,354,314,690	1977	$ .76
Alexander	91,782,322	48,489,944	16,424,954	156,697,220	1970	.86
Alleghany	119,956,661	25,518,372	4,427,871	149,902,904	1975	.45
Anson	111,969,818	65,340,315	31,984,571	209,294,704	1970	.84
Ashe	213,237,077	64,373,951	8,045,798	285,656,826	1974	.52
Avery	101,717,833	29,344,950	7,295,094	138,357,877	1972	.84
Beaufort	262,320,810	157,236,126	24,620,279	444,177,215	1970	.62
Bertie	166,825,490	58,475,655	10,161,742	235,462,887	1976	.57
Bladen	209,291,351	77,751,134	22,571,854	309,614,339	1975	.77
Brunswick	542,799,600	436,715,822	475,995,598	1,455,511,020	1975	.41
Buncombe	1,134,540,681	546,160,453	182,047,857	1,862,748,991	1974	.73
Burke	369,771,822	280,112,092	59,588,072	709,471,986	1971	.94
Cabarrus	604,983,266	285,333,492	60,002,629	950,319,387	1975	.63
Caldwell	346,776,427	244,363,707	43,895,809	635,035,943	1973	.81
Camden	38,426,044	10,780,391	2,937,760	52,144,195	1972	.95
Carteret	371,935,258	84,629,379	34,067,873	490,632,510	1973	.55
Caswell	155,520,486	34,617,506	16,584,848	206,722,840	1976	.66
Catawba	1,054,171,173	547,607,827	298,942,979	1,900,721,979	1975	.49
Chatham	181,191,950	132,662,214	77,821,414	391,675,578	1971	.81
Cherokee	60,606,838	28,360,491	10,621,688	99,589,017	1972	.82
Chowan	71,526,100	46,079,503	5,499,742	123,105,345	1974	.93
Clay	22,573,872	8,410,367	3,505,108	34,489,347	1970	1.00
Cleveland	433,670,721	355,654,135	90,106,844	879,431,700	1972	.78
Columbus	207,188,690	119,907,595	39,581,392	366,677,677	1973	1.20
Craven	281,041,321	191,046,731	41,334,613	513,422,665	1970	.82

Cumberland	1,232,348,155	489,781,217	115,580,448	1,837,709,820	1972	1.08
Currituck	115,840,768	16,505,706	10,286,701	142,633,175	1973	.90
Dare	294,253,561	22,812,646	15,679,291	332,745,498	1975	.49
Davidson	754,293,643	439,814,991	95,239,240	1,289,347,874	1973	.57
Davie	149,678,378	185,792,317	18,939,326	354,410,021	1970	.66
Duplin	177,743,011	139,315,685	25,866,673	342,925,369	1970	.99
Durham	1,475,710,466	558,483,616	146,043,646	2,180,237,728	1977	.87
Edgecombe	367,637,080	196,914,957	58,149,008	622,701,045	1977	.70
Forsyth	2,769,718,465	1,279,291,741	196,231,656	4,245,241,862	1977	.62
Franklin	156,586,005	57,949,829	20,109,638	234,645,472	1974	.70
Gaston	883,293,922	694,190,077	321,201,740	1,898,685,739	1973	.80
Gates	53,772,349	15,687,436	5,931,724	75,391,509	1977	1.08
Graham	32,836,122	15,334,333	3,621,689	51,792,144	1972	.74
Granville	122,131,884	101,102,507	25,233,979	248,468,370	1970	.87
Greene	79,314,840	39,622,425	6,887,966	125,825,231	1973	1.22
Guilford	2,658,981,438	1,421,317,423	360,010,135	4,440,308,996	1972	.45
Halifax	337,652,678	150,797,538	57,541,132	545,991,348	1975	.69
Harnett	207,526,033	139,000,205	40,185,122	386,711,360	1972	1.05
Haywood	265,613,571	140,404,627	38,216,132	444,234,330	1972	.80
Henderson	443,380,513	147,473,267	47,399,928	638,253,708	1974	.64
Hertford	107,888,150	74,979,410	16,854,488	199,722,048	1971	1.09
Hoke	92,610,795	58,181,585	10,557,530	161,349,910	1974	.92
Hyde	43,813,723	20,903,704	3,032,877	67,750,304	1973	1.02
Iredell	767,619,752	331,900,740	85,069,078	1,184,589,570	1977	.39
Jackson	315,636,486	51,392,423	27,490,496	394,519,405	1976	.48
Johnston	257,600,554	219,745,862	45,731,919	523,078,335	1971	.93
Jones	84,474,870	19,626,105	5,959,404	110,060,379	1974	.68
Lee	210,602,957	133,309,028	28,098,899	372,010,884	1972	1.02
Lenoir	316,281,560	247,090,472	29,748,390	593,120,422	1973	.82
Lincoln	260,584,391	122,083,545	66,926,351	449,594,287	1976	.75
Macon	343,440,492	54,850,645	20,932,053	419,223,190	1975	.255
Madison	56,601,980	18,573,720	18,530,174	93,705,874	1973	.95
Martin	201,285,105	201,149,124	19,207,825	430,642,054	1977	.78
McDowell	155,747,095	136,285,910	51,353,118	343,386,123	1971	.73
Mecklenburg	4,655,500,450	1,923,773,872	1,023,744,383	7,603,018,705	1975	.80

TABLE 85. — Continued

Counties	Valuation				Last year of revaluation	County-wide tax rate per $100 valuation
	Real property	Tangible personal property	Public service companies*	Total		
Mitchell	$ 152,031,872	$ 34,776,869	$ 23,182,317	$ 209,991,058	1977	$ .50
Montgomery	154,294,769	74,106,124	27,339,710	255,740,603	1972	.79
Moore	370,839,471	124,368,865	44,053,074	539,261,410	1971	.75
Nash	522,955,780	292,197,627	38,131,317	853,284,724	1977	.50
New Hanover	1,089,237,045	445,579,842	192,728,051	1,727,544,938	1975	.74
Northampton	80,456,250	46,005,733	49,575,770	176,037,753	1972	.80
Onslow	587,631,702	126,219,988	52,098,062	765,949,752	1976	.53
Orange	554,873,900	143,343,073	44,841,311	743,058,284	1973	.78
Pamlico	43,408,160	15,151,128	7,037,720	65,597,008	1973	1.25
Pasquotank	141,541,155	62,251,180	14,550,656	218,342,991	1974	.87
Pender	144,646,562	41,028,868	19,998,040	205,673,470	1971	.95
Perquimans	66,440,294	21,081,702	6,599,036	94,121,032	1976	.95
Person	252,013,617	71,040,352	288,950,556	612,004,525	1976	.55
Pitt	554,144,393	337,474,815	38,387,194	930,006,402	1973	.92
Polk	186,506,877	29,748,824	14,567,719	230,823,420	1977	.36
Randolph	775,915,454	364,869,813	59,117,208	1,199,902,475	1977	.50
Richmond	168,048,415	115,723,825	53,555,037	337,327,277	1975	.96
Robeson	362,542,745	223,022,840	88,480,135	674,045,720	1972	1.15
Rockingham	435,642,400	386,855,200	133,009,390	955,506,990	1971	.79
Rowan	641,634,708	438,049,639	144,518,876	1,224,203,223	1974	.50
Rutherford	359,994,927	145,111,019	130,056,072	635,162,018	1976	.66
Sampson	220,812,700	99,804,975	35,080,615	355,698,290	1971	.84
Scotland	150,225,649	144,031,470	30,747,878	325,004,997	1971	1.06
Stanly	444,908,123	169,992,742	42,881,564	657,782,429	1977	.65
Stokes	165,766,820	324,644,949	316,175,734	806,587,503	1974	.56

Surry	422,601,070	214,040,211	44,609,351	681,250,632	1975	.65
Swain	42,635,455	15,890,507	7,615,253	66,141,215	1973	.70
Transylvania	186,752,544	128,788,136	23,796,885	339,337,565	1973	.79
Tyrrell	30,157,437	10,643,786	2,123,682	42,924,905	1975	1.17
Union	685,814,991	254,505,737	50,256,210	990,576,938	1976	.59
Vance	230,618,145	84,779,580	30,443,994	345,841,719	1976	.86
Wake	2,951,387,101	1,035,602,792	450,855,570	4,437,845,463	1976	.78
Warren	128,137,031	31,693,417	18,327,565	178,158,013	1977	.59
Washington	81,924,301	41,935,907	9,553,373	133,413,581	1973	.94
Watauga	223,821,419	55,393,580	13,005,092	292,220,091	1971	.95
Wayne	475,727,921	275,179,452	105,576,125	856,483,498	1971	.78
Wilkes	368,200,967	177,211,287	35,516,095	580,928,349	1977	.63
Wilson	513,337,884	307,925,068	31,218,654	852,481,606	1976	.73
Yadkin	219,952,460	79,340,990	16,229,699	315,523,149	1975	.50
Yancey	142,956,584	25,652,415	10,451,349	179,060,348	1976	.50
All counties	$43,823,920,905	$21,151,113,181	$ 7,455,022,210	$ 72,430,056,296		

*Valuation of public service companies subject to appraisal by the Ad Valorem Tax Division.

[a] Valuation includes full value of stored tobacco, peanuts, and cotton which are subject to reduced rates as follows: leaf tobacco 60% ; stored peanuts, 20% ; baled cotton, 50% . Values of these products included are: Davie, tobacco, $71,846,135; Durham, tobacco, $25,915,316; Edgecombe, tobacco, $67,218; peanuts, $17,008; Forsyth, tobacco, $121,018,443; Granville, tobacco, $126,956; Guilford, tobacco, $661,117; cotton, $1,474,641; Halifax, cotton, $110,400; Mecklenburg, cotton, $85,253; Pitt, tobacco, $1,883,584; Rockingham, tobacco, $34,256,870; cotton, $13,650; Rowan, cotton, $2,137,270; Stokes, tobacco, $262,171,415; Vance, tobacco, $1,581,345; cotton, $713,390; Wilson, tobacco, $1,965,879.

TABLE 86. COUNTY TAX LEVIES AND COUNTY SHARES OF STATE TAXES BY TYPES, FISCAL YEAR 1977-78

Counties	County-wide property tax*	License taxes	Excise stamp tax on conveyances	County share of local government sales tax	County share of State taxes		Total all county taxes
					Intangible property tax	Beer and wine excise taxes	
Alamance	$ 10,292,792	$ 13,092	$ 53,826	$ 1,817,469	$ 407,302	$ 139,661	$ 12,724,142
Alexander	1,347,596	1,848	10,969	347,622	58,624	5,342	1,772,001
Alleghany	674,563	1,678	7,627	157,525	36,879	23,512	901,784
Anson	1,758,075	1,087	11,531	307,886	103,362	....	2,181,941
Ashe	1,485,415	1,709	12,172	376,272	63,144	....	1,938,712
Avery	1,162,206	896	10,646	247,300	44,449	....	1,465,497
Beaufort	2,753,899	12,453	23,419	846,625	169,437	80,591	3,886,424
Bertie	1,342,138	3,374	8,507	219,270	63,905	49,081	1,686,275
Bladen	2,384,030	3,294	42,506	420,760	73,493	....	2,924,083
Brunswick	5,967,595	1,579	21,000	704,169	134,758	....	6,829,101
Buncombe	13,598,068	47,704	112,671	3,627,606	840,386	254,365	18,480,800
Burke	6,669,037	8,422	30,926	....	263,433	....	6,971,818
Cabarrus	5,987,012	4,168	41,286	1,714,781	403,028	....	8,150,275
Caldwell	5,143,791	10,831	29,073	1,027,659	206,380	....	6,417,734
Camden	495,370	440	8,364	64,080	16,807	18,309	603,370
Carteret	2,698,479	12,199	34,533	829,929	128,795	65,430	3,769,365
Caswell	1,364,371	2,265	5,758	147,286	57,642	62,796	1,640,118
Catawba	9,313,538	25,167	66,775	2,596,172	520,610	179,106	12,701,368
Chatham	3,172,572	1,491	19,470	482,524	125,637	....	3,801,694
Cherokee	816,630	1,589	12,236	394,017	42,974	....	1,267,446
Chowan	1,144,880	1,581	8,972	234,541	51,029	19,433	1,460,436
Clay	344,893	238	6,550	81,544	15,304	....	448,529
Cleveland	6,859,567	12,579	36,519	1,402,811	287,842	....	8,599,318
Columbus	4,400,132	4,978	9,861	874,626	153,078	....	5,442,675
Craven	4,210,066	19,566	112,866	1,303,375	211,161	142,327	5,999,361

Cumberland	19,847,266	47,088	132,854	4,315,060	574,111	18,248	24,934,627
Currituck	1,283,699	1,098	13,832	165,218	31,179	33,084	1,528,110
Dare	1,630,453	31,106	35,825	555,894	51,721	23,568	2,328,567
Davidson	7,349,283	10,368	227,570	1,707,347	450,800	....	9,745,368
Davie	2,339,106	2,322	21,051	315,061	78,481	....	2,756,021
Duplin	3,394,969	3,098	17,772	592,401	100,623	....	4,108,863
Durham	18,968,068	25,983	113,311	2,759,260	716,254	116,342	22,699,218
Edgecombe	4,358,907	10,915	23,567	806,188	221,468	73,493	5,494,538
Forsyth	26,320,500	56,448	203,164	5,115,721	1,477,537	239,364	33,412,733
Franklin	1,642,518	3,416	11,778	410,342	79,002	70,794	2,217,850
Gaston	15,189,486	25,166	81,950	2,589,059	551,131	....	18,436,792
Gates	814,228	1,283	2,858	75,857	21,207	25,440	940,873
Graham	383,262	308	4,652	122,824	33,662	....	544,708
Granville	2,161,675	5,984	11,031	435,862	99,573	73,782	2,787,907
Greene	1,535,068	2,102	6,039	137,783	51,121	39,734	1,771,847
Guilford	19,981,390	101,809	260,295	6,595,488	1,273,680	249,515	28,462,177
Halifax	3,767,340	14,391	18,204	1,035,858	190,548	96,844	5,123,185
Harnett	4,060,469	7,813	24,260	888,069	147,049	....	5,127,660
Haywood	3,553,875	18,177	22,877	900,422	139,605	....	4,634,956
Henderson	4,084,824	2,401	47,713	1,324,033	476,679	....	5,935,650
Hertford	2,176,970	5,067	7,833	541,053	81,672	39,798	2,852,393
Hoke	1,484,416	2,736	7,048	215,572	42,610	48,342	1,800,724
Hyde	691,053	1,316	3,190	37,789	16,510	17,986	767,844
Iredell	4,619,899	15,622	45,752	1,443,993	234,880	140,625	6,500,771
Jackson	1,893,693	1,488	21,395	437,797	82,199	....	2,436,572
Johnston	4,864,629	9,985	25,913	1,215,263	216,128	4,863	6,336,781
Jones	748,411	1,314	3,947	71,540	21,818	24,540	871,570
Lee	3,794,511	3,028	30,996	791,909	128,604	24,958	4,774,006
Lenoir	4,863,587	19,850	33,358	1,379,224	268,072	94,339	6,658,430
Lincoln	3,371,957	6,640	19,561	741,495	138,842	....	4,278,495

TABLE 86. — Continued

Counties	County-wide property tax*	License taxes	Excise stamp tax on conveyances	County share of local government sales tax	County share of State taxes		Total all county taxes
					Intangible property tax	Beer and wine excise taxes	
Macon	$ 1,069,019	$ 1,660	$ 27,910	$ 494,738	$ 86,020	$	$ 1,679,347
Madison	890,206	828	5,443	156,216	36,407	....	1,089,100
Martin	3,359,008	5,280	8,110	568,860	84,704	44,263	4,070,225
McDowell	2,506,719	1,852	13,403	715,318	109,285	....	3,346,577
Mecklenburg	60,824,150	87,894	398,204	8,742,426	2,337,992	213,282	72,603,948
Mitchell	1,049,955	885	5,952	282,013	75,279	35,429	1,449,513
Montgomery	2,020,351	1,782	7,728	301,437	44,674	....	2,375,972
Moore	4,044,460	6,998	43,393	935,212	400,035	....	5,430,098
Nash	4,266,424	18,905	52,700	1,561,035	258,087	112,242	6,269,393
New Hanover	12,783,833	41,480	95,181	2,402,659	453,109	123,794	15,900,056
Northampton	1,408,302	1,310	29,284	170,824	60,591	49,659	1,719,970
Onslow	4,059,534	29,000	111,634	1,716,435	201,591	269,815	6,388,009
Orange	5,795,855	23,488	118,301	1,187,110	323,448	70,505	7,518,707
Pamlico	819,963	2,514	6,173	126,807	30,741	18,309	1,004,507
Pasquotank	1,899,588	17,944	29,687	695,387	116,767	43,845	2,803,218
Pender	1,953,898	3,181	14,016	221,117	48,620	58,749	2,299,581
Perquimans	894,150	741	5,831	112,724	28,740	19,626	1,061,812
Person	3,366,025	10,472	11,568	....	76,579	60,484	3,525,128
Pitt	8,556,059	24,182	55,106	1,535,870	322,471	93,150	10,586,838
Polk	830,964	581	11,539	189,122	278,902	....	1,311,108
Randolph	5,999,512	4,074	43,545	1,265,283	275,274	....	7,587,688
Richmond	3,238,342	13,183	17,153	954,166	135,197	81,145	4,439,186
Robeson	7,751,526	16,750	32,997	1,515,810	269,346	....	9,586,429
Rockingham	7,548,505	35,150	37,358	1,410,459	287,269	128,194	9,446,935
Rowan	6,121,016	23,026	50,564	1,663,117	339,152	169,148	8,366,023

Rutherford	4,192,069	3,628	23,107	930,144	160,854	....	5,309,802
Sampson	2,987,866	7,642	16,718	719,368	126,675	....	3,858,269
Scotland	3,445,053	1,705	15,050	....	117,484	46,029	3,625,321
Stanly	4,275,586	4,320	26,485	810,411	154,639	....	5,271,441
Stokes	4,516,890	1,491	8,102	406,991	70,940	79,227	5,083,641
Surry	4,428,129	9,666	26,542	1,293,524	205,689	132,948	6,096,498
Swain	462,988	1,533	3,719	198,672	28,587	....	695,499
Transylvania	2,680,767	2,770	24,889	453,760	115,334	....	3,277,520
Tyrrell	502,221	660	1,661	56,411	8,625	9,283	578,861
Union	5,844,404	2,135	42,424	1,209,080	206,101	....	7,304,144
Vance	2,974,239	10,137	13,062	769,206	185,355	60,162	4,012,161
Wake	34,615,195	53,457	268,755	6,385,013	1,227,415	244,150	42,793,985
Warren	1,051,132	3,229	8,431	187,128	54,667	44,102	1,348,689
Washington	1,254,088	1,810	22,223	259,393	40,163	28,299	1,605,976
Watauga	2,776,091	2,778	34,936	836,005	98,843	....	3,748,653
Wayne	6,680,571	26,868	45,550	1,722,710	256,103	5,338	8,737,140
Wilkes	3,659,849	9,975	25,305	1,140,995	213,221	151,642	5,200,987
Wilson	6,223,116	20,464	37,717	1,456,525	245,923	71,951	8,055,696
Yadkin	1,577,616	1,617	10,522	439,588	72,256	....	2,101,599
Yancey	895,302	3,002	7,517	222,710	45,060	41,693	1,215,304
Total all counties	$514,662,763	$1,174,617	$4,113,154	$106,371,010	$22,790,438	$5,002,075	$654,114,057

*Does not include supplementary school district levies. See table 89.

TABLE 87. AMOUNTS OF MUNICIPAL REVENUES BY TYPES AND MUNICIPAL SHARES OF STATE TAXES IN THE FISCAL YEAR 1977-78

Counties and municipalities	Property tax	License taxes	Municipal share of local government sales tax	Municipal share of State taxes				Profits from ABC stores	Total
				Intangibles taxes	Beverage taxes	Utility taxes	Gasoline taxes		
Alamance									
Burlington	$ 3,773,508	$ 122,262	$ 701,791	$ 157,350	$ 122,702	$ 625,161	$ 481,931	$ 158,867	$ 6,143,572
Elon College	54,039	1,212	46,096	2,342	8,127	18,366	28,419	....	158,601
Gibsonville*	240,888	3,498	50,118	12,443	7,805	48,290	32,022	3,372	398,436
Graham	747,346	17,221	162,769	30,274	28,491	164,942	111,087	36,400	1,298,530
Haw River	146,902	129	38,708	7,285	6,810	47,404	25,247	....	272,485
Mebane*	262,688	4,453	60,822	11,027	10,600	57,219	41,672	....	448,481
Alexander									
Taylorsville	112,762	1,045	21,419	5,266	4,368	26,640	19,116	32,622	223,238
Alleghany									
Sparta	40,180	1,217	28,434	2,831	5,075	17,821	24,201	37,684	157,443
Anson									
Ansonville	8,156	72	10,040	434	2,302	6,616	12,908	....	40,528
Lilesville	21,998	95	8,551	1,357	....	8,122	9,170	....	49,293
McFarlan	1,877	....	1,808	114	....	680	2,228	....	6,707
Morven	17,617	....	7,944	1,081	1,664	5,569	9,125	....	43,000
Peachland	7,954	....	7,192	470	....	5,517	8,649	....	29,782
Polkton	17,902	3	12,988	1,100	....	7,298	16,308	....	55,599
Wadesboro	223,966	9,906	55,122	13,390	13,074	68,425	56,051	49,000	488,934
Ashe									
Jefferson	47,219	....	18,575	2,159	....	10,000	16,811	....	94,764
Lansing	2,813	....	5,574	131	....	1,075	3,781	....	13,374
West Jefferson	149,726	1,842	16,952	6,301	....	24,393	16,136	....	215,350

Avery									
Banner Elk	19,322	182	17,242	799	74	6,384	13,818	....	57,821
Crossnore	3,372	....	5,086	93	....	3,385	4,271	....	16,207
Elk Park	4,331	100	9,822	170	1,799	3,983	7,677	....	27,882
Newland	71,148	441	12,763	1,578	....	8,246	11,266	....	105,442
Beaufort									
Aurora	28,255	851	15,648	1,689	2,313	5,993	11,991	3,433	70,173
Bath	3,945	35	4,996	252	707	225	3,388	733	14,281
Belhaven	64,148	4,821	50,512	3,835	7,420	14,645	33,533	10,077	188,991
Chocowinity	26,532	333	13,122	1,560	1,742	13,618	7,924	2,969	67,800
Pantego	5,446	45	4,832	308	707	2,258	2,792	....	16,388
Washington	515,757	54,329	198,699	30,786	29,198	207,117	115,851	23,837	1,175,574
Washington Park	23,002	....	11,804	1,411	1,735	1,668	7,731	....	47,351
Bertie									
Askewville	2,399	....	2,822	111	867	2,066	3,642	....	11,907
Aulander	71,074	547	11,941	3,556	3,662	16,598	15,272	....	122,650
Colerain	16,541	35	4,157	857	1,285	2,965	4,032	....	29,872
Kelford	6,361	175	2,871	348	867	1,522	4,451	....	16,595
Lewiston	12,708	622	4,673	653	1,413	3,832	5,339	....	29,240
Powellsville	3,843	43	2,693	202	835	2,415	3,345	....	13,376
Roxobel	9,002	251	3,794	471	1,188	3,187	5,191	626	23,710
Windsor	80,459	3,375	24,398	4,029	7,452	25,644	31,223	....	176,580
Woodville	2,677	....	2,613	139	803	8,971	2,818	....	18,021
Bladen									
Bladenboro	93,568	1,488	18,638	3,255	....	24,562	30,653	....	172,164
Clarkton	77,796	853	15,044	2,628	....	19,602	14,021	....	129,944
Dublin	19,796	397	3,640	636	....	4,308	5,260	....	34,037
East Arcadia	3,188	6	599	105	....	....	5,933	....	9,831
Elizabethtown	119,554	2,207	13,810	2,412	4,914	23,131	21,398	....	187,426
Tar Heel	2,606	130	507	89	....	421	2,531	....	6,284
White Lake	75,278	4,500	16,013	2,797	....	8,995	4,899	....	112,482

TABLE 87. — Continued

Counties and municipalities	Property tax	License taxes	Municipal share of local government sales tax	Municipal share of State taxes: Intangibles taxes	Municipal share of State taxes: Beverage taxes	Municipal share of State taxes: Utility taxes	Municipal share of State taxes: Gasoline taxes	Profits from ABC stores	Total
Brunswick									
Belville	$ 1,119	$	$	$	$	$ 292	$	$	$ 1,411
Boiling Spring Lakes	39,661	260	4,261	815	2,923	5,538	84,755	....	138,213
Bolivia	4,765	....	483	92	....	2,971	3,170	....	11,481
Calabash	6,681	2,065	361	69	771	4,126	2,912	....	16,985
Caswell Beach	16,970	13	1,966	376	....	1,917	716	....	21,958
Holden Beach	72,080	....	9,031	1,728	....	7,585	8,481	....	98,905
Long Beach	341,069	2,199	40,892	7,806	5,589	31,595	72,009	....	501,179
Navassa	2,750	....	....	....	....	....	4,085	....	6,835
Ocean Isle Beach	51,239	....	5,558	1,064	123	8,337	10,469	8,606	85,396
Shallotte	61,558	2,537	7,213	1,380	2,730	11,843	12,144	34,385	133,790
Southport	146,427	3,406	15,855	3,034	10,696	25,565	42,800	20,450	268,233
Sunset Beach	30,731	2,745	2,468	472	546	5,501	9,163	....	51,626
Yaupon Beach	61.062	228	7,096	1,358	2.216	7,865	14,083	....	93,908
Buncombe									
Asheville	6,743,482	1,560,776	1,581,943	411,947	196,579	891,227	822,195	....	12,208,149
Biltmore Forest	178,979	....	40,909	10,653	4,529	14,795	25,363	....	275,228
Black Mountain	242,115	3,366	56,635	14,748	13,009	26,702	57,182	82,467	496,224
Montreat	53,474	....	11,979	3,119	....	8,551	11,620	....	88,743
Weaverville	90,609	1,288	21,185	5,516	4,593	28,183	19,020	....	170,394
Woodfin	118,460	951	30,147	7,851	9,957	50,891	40,213	....	258,470
Burke									
Drexel	139,620	....	....	5,863	....	18,963	22,573	....	187,019
Glen Alpine	25,545	....	....	1,031	....	8,823	11,474	....	46,873
Hickory*	3,081,187	100,903	586,265	169,884	71,437	517,452	294,398	....	4,821,526
Hildebran	....	996	....	....	....	9,504	....	....	10,500
Longview*	337,637	2,569	82,280	19,417	10,054	73,448	46,370	....	571,775
Morganton	1,166,937	24,675	....	47,107	50,333	427,600	193,330	227,313	2,137,295
Rhodhiss*	39,618	....	7,941	1,807	....	12,008	11,180	....	72,554
Rutherford College	....	....	....	....	....	6,395	....	....	6,395
Valdese	542,892	390	....	21,012	....	92,556	49,686	....	706,536

Cabarrus									
Concord	1,284,146	8,727	364,310	91,483	60,291	293,868	235,140	35,000	2,372,965
Harrisburg	22,827	213	5,648	1,419	....	16,492	19,656	....	66,255
Mount Pleasant	47,882	586	12,640	3,174	3,867	20,132	17,003	26,000	131,284
Caldwell									
Blowing Rock*	216,549	3,257	57,308	7,890	3,113	14,520	21,250	121,368	445,256
Granite Falls	263,268	165	40,275	11,635	280	45,073	36,870	60,000	457,616
Hudson	194,517	....	62,791	8,805	....	33,316	48,373	....	347,802
Lenoir	1,884,410	18,275	276,723	87,514	48,997	261,073	209,304	....	2,786,296
Rhodhiss*	39,618	....	7,941	1,807	....	12,008	11,180	....	72,554
Carteret									
Atlantic Beach	124,809	5,096	41,696	6,678	2,120	21,053	13,875	34,805	250,132
Beaufort	242,642	7,678	80,148	12,837	12,302	35,882	46,359	16,693	454,541
Cape Carteret	37,797	862	11,218	1,797	4,047	8,804	21,485	6,886	92,896
Emerald Isle	180,000	1,182	53,333	8,542	1,060	22,847	23,007	....	289,971
Indian Beach	....	....	....	....	899	7,734	....	....	8,633
Morehead City	524,197	14,635	172,595	27,644	18,148	77,588	69,338	23,856	928,001
Newport	73,719	1,036	23,401	3,748	7,356	13,763	28,268	5,685	156,976
Pine Knoll Shores	79,879	1,903	26,966	4,319	2,473	17,390	14,549	....	147,479
Caswell									
Milton	3,127	68	368	144	803	1,779	3,745	....	10,034
Catawba									
Brookford	37,322	576	16,716	2,026	2,056	16,054	8,345	....	83,095
Catawba	25,808	....	15,641	1,457	1,895	7,691	8,889	....	61,381
Claremont	103,769	48	22,301	5,852	2,730	13,447	12,164	....	160,311
Conover	342,125	594	104,152	19,240	12,688	51,925	54,002	....	584,726
Hickory*	3,081,187	100,903	586,265	169,884	71,437	517,452	294,398	....	4,821,526
Longview*	337,637	2,569	82,280	19,417	10,054	73,448	46,370	....	571,775
Maiden	204,190	1,702	72,178	11,518	8,769	59,138	37,441	....	394,936
Newton	589,361	4,566	222,562	32,741	27,014	132,177	116,329	....	1,124,550
Chatham									
Goldston	6,270	570	5,762	297	....	8,108	6,274	....	27,281
Pittsboro	113,401	2,935	24,057	5,210	4,850	30,962	21,034	45,987	248,436
Siler City	331,917	9,078	77,991	15,095	....	113,405	66,102	....	613,588

TABLE 87. — Continued

Counties and municipalities	Property tax	License taxes	Municipal share of local government sales tax	Municipal share of State taxes				Profits from ABC stores	Total
				Intangibles taxes	Beverage taxes	Utility taxes	Gasoline taxes		
Cherokee									
Andrews	$ 77,752	$ 2,011	$ 33,614	$ 4,391	$ 177	$ 24,838	$ 21,985	$ 83,679	$ 248,447
Murphy	174,245	2,375	47,489	9,821	....	8,046	29,326	....	271,302
Chowan									
Edenton	329,598	22,584	75,216	16,898	17,506	79,056	66,617	....	607,475
Clay									
Hayesville	22,430	....	5,001	938	....	7,732	6,537	....	42,638
Cleveland									
Boiling Springs	34,522	449	51,185	1,480	....	23,717	32,981	....	144,334
Casar	....	....	6,762	....	....	2,250	....	....	9,012
Earl	....	....	3,896	....	....	1,810	....	....	5,706
Fallston	....	....	6,762	....	....	3,445	5,230	....	15,437
Grover	40,431	....	10,567	1,813	....	9,826	9,711	....	72,348
Kings Mountain*	551,036	7,728	158,644	24,187	....	106,694	121,389	....	969,678
Lattimore	4,871	....	4,700	212	....	2,082	3,959	....	15,824
Lawndale	32,946	301	9,580	1,332	....	14,480	7,901	....	66,540
Patterson Springs	....	....	11,371	....	....	4,447	....	....	15,818
Polkville	....	....	9,229	....	....	1,654	....	....	10,883
Shelby	611,005	21,085	294,924	28,900	52,839	183,482	209,362	24,183	1,425,780
Waco	....	....	4,971	....	....	2,603	4,964	....	12,538
Columbus									
Bolton	12,278	233	9,679	417	1,831	3,693	10,031	349	38,511
Brunswick	3,700	148	3,922	137	27	1,772	2,705	17,258	29,669
Cerro Gordo	2,013	373	6,098	74	....	2,764	4,022	....	15,344
Chadbourn	95,917	7,107	40,000	3,378	7,243	21,556	32,955	37,029	245,185
Fair Bluff	45,387	1,595	19,568	1,591	3,590	10,290	19,968	4,000	105,989
Lake Waccamaw	62,764	879	17,823	2,263	124	11,800	15,833	....	111,486
Tabor City	159,729	5,486	53,175	4,770	....	29,189	43,490	....	295,839
Whiteville	539,933	14,005	97,675	19,290	18,566	88,371	78,735	64,262	920,837

Craven									
Bridgeton	18,345	472	10,189	1,013	1,702	7,066	7,434	....	46,221
Cove City	5,323	447	9,905	261	1,670	4,172	6,621	....	28,399
Dover	7,488	335	12,144	414	2,056	3,034	7,899	2,380	35,750
Havelock	264,828	10,807	78,697	13,487	13,041	54,878	47,740	2,597	486,075
New Bern	726,486	30,270	313,367	36,231	53,192	52,297	198,024	19,893	1,429,760
Trent Woods	14,152	....	21,318	700	3,405	3,048	10,058	....	52,681
Vanceboro	42,882	1,067	15,619	2,254	2,634	6,634	13,204	527	84,821
Cumberland									
Falcon	2,057	68	7,351	56	46	3,232	5,227	....	18,037
Fayetteville	4,575,993	150,282	1,178,088	131,298	203,967	963,451	766,316	....	7,969,395
Godwin	1,872	63	2,479	44	15	225	2,014	....	6,712
Hope Mills	195,134	4,775	60,315	5,339	385	39,402	44,736	....	350,086
Linden	1,539	....	4,685	46	30	1,268	3,216	....	10,784
Spring Lake	122,511	9,453	122,070	2,831	779	47,150	76,033	....	380,827
Stedman	24,505	532	11,184	497	70	3,622	8,945	....	49,355
Wade	3,294	66	7,249	101	45	5,521	5,056	....	21,332
Dare									
Kill Devil Hills	278,969	575	78,731	9,390	1,638	43,090	34,238	5,206	451,837
Manteo	69,965	2,864	20,060	2,393	2,345	16,754	8,983	5,206	128,570
Nags Head	381,042	15,535	105,153	12,542	1,831	41,830	17,845	5,206	580,984
Davidson									
Denton	94,205	631	19,349	5,558	....	19,359	18,053	....	157,155
High Point*	8,246,239	136,850	1,425,752	543,029	208,652	752,485	808,551	91,290	12,212,848
Lexington	1,071,928	6,793	302,002	65,048	2,108	276,381	232,186	234,821	2,191,267
Thomasville	1,633,190	24,977	255,597	116,271	....	215,578	190,488	....	2,436,101
Davie									
Mocksville	353,902	893	43,531	14,302	....	58,761	40,187	....	511,576
Duplin									
Beulaville	56,597	1,979	18,664	1,698	....	11,378	18,843	....	109,159
Calypso	22,064	764	6,768	650	....	5,580	8,557	....	44,383
Faison	65,480	1,898	9,118	1,872	1,959	8,850	11,379	20,011	120,567
Greenevers	....	50	6,437	....	....	607	....	....	7,094
Harrells*	3,220	81	4,050	120	....	1,738	....	....	9,209
Kenansville	55,268	294	12,213	1,567	2,634	16,442	13,734	11,000	113,152

TABLE 87. — Continued

Counties and municipalities	Property tax	License taxes	Municipal share of local government sales tax	Municipal share of State taxes: Intangibles taxes	Municipal share of State taxes: Beverage taxes	Municipal share of State taxes: Utility taxes	Municipal share of State taxes: Gasoline taxes	Profits from ABC stores	Total
Magnolia	$ 19,940	$ 366	$ 10,026	$ 600	$	$ 3,868	$ 12,008	$	$ 46,808
Mount Olive*	338,492	5,501	88,956	14,618	590	56,999	66,345	26,406	597,907
Rose Hill	96,240	1,061	26,262	2,871	....	18,295	26,700	....	171,429
Teachey	9,477	15	3,690	281	....	1,772	3,641	....	18,876
Wallace	249,867	6,156	47,406	7,439	9,790	72,498	49,454	56,705	499,315
Warsaw	156,037	4,958	45,667	4,771	9,893	25,734	42,394	25,321	314,775
Durham									
Chapel Hill*	3,389,266	34,716	590,658	207,290	109,917	389,530	378,085	....	5,099,462
Durham	10,874,653	251,644	2,058,665	441,106	339,742	1,546,611	1,232,474	59,000	16,803,695
Edgecombe									
Battleboro*	28,535	1,738	13,259	1,462	2,184	4,317	9,255	5,159	65,909
Contoe	6,097	84	2,475	274	546	2,063	3,196	....	14,735
Leggett	2,796	27	2,511	112	546	250	....	....	6,242
Macclesfield	25,543	154	8,942	1,255	1,992	225	7,905	3,851	49,867
Pinetops	50,461	1,655	21,677	2,539	4,722	995	21,742	5,385	109,176
Princeville	29,504	1,102	24,088	1,002	5,332	5,213	19,655	....	85,896
Rocky Mount*	2,825,424	61,544	786,842	141,850	126,813	535,487	495,060	68,964	5,041,984
Sharpsburg*	33,857	964	17,662	1,693	3,437	1,835	14,914	4,860	79,222
Speed	2,286	75	2,291	124	514	828	2,222	....	8,340
Tarboro	801,945	23,763	149,246	40,078	32,667	220,544	126,733	26,830	1,421,806
Whitakers*	43,140	1,542	18,842	1,922	3,148	9,624	13,049	5,173	96,440
Forsyth									
Kernersville	867,965	16,680	143,758	47,718	20,911	107,537	79,108	....	1,283,677
Rural Hall	70,460	....	37,225	3,602	5,332	10,408	17,236	....	144,264
Winston-Salem	16,051,722	516,926	3,251,550	1,029,634	463,536	2,163,025	1,729,811	975,000	26,181,204

Franklin									
Bunn	11,074	408	2,773	554	1,253	3,288	5,527	17,418	42,295
Centerville	....	45	....	....	284	1,631	....	....	1,960
Franklinton	93,743	2,327	23,659	4,725	4,882	25,944	20,272	30,786	206,338
Louisburg	120,304	4,596	30,981	6,187	10,054	29,199	38,497	56,833	296,653
Youngsville	30,548	564	7,337	1,465	1,895	5,523	8,415	25,000	80,747
Gaston									
Belmont	439,468	3,317	90,413	17,356	....	153,233	65,833	....	769,620
Bessemer City	226,807	3,850	90,059	8,840	17,345	73,942	73,763	100,000	594,606
Cherryville	366,471	4,620	94,003	15,406	....	78,976	77,182	6,802	643,460
Cramerton	194,052	....	33,424	7,490	....	56,239	24,094	....	315,299
Dallas	49,936	2,522	72,675	2,085	....	48,281	54,685	....	230,184
Gastonia	3,058,061	142,066	842,241	120,219	162,146	670,028	621,575	350,000	5,966,336
High Shoals	16,612	50	10,327	729	....	4,280	7,375	....	39,373
Kings Mountain*	551,036	7,728	158,644	24,187	....	106,694	121,389	....	969,678
Lowell	164,738	1,390	61,393	6,786	....	39,601	45,304	....	319,212
McAdenville	....	....	18,326	....	....	77,579	14,329	....	110,234
Mount Holly	327,685	7,071	90,530	12,576	....	61,462	68,962	....	568,286
Ranlo	120,213	680	35,877	4,909	....	71,955	26,917	....	260,551
Spencer Mountain	3,249	....	5,082	141	....	8,494	3,104	....	20,070
Stanley	170,040	894	44,078	6,686	....	39,983	34,078	....	295,759
Gates									
Gatesville	19,915	....	3,430	662	1,221	3,745	5,174	....	34,147
Graham									
Robbinsville	144,342	6	21,228	13,060	....	13,601	13,915	....	206,152
Granville									
Creedmoor	97,381	2,811	21,396	4,473	5,139	16,162	20,250	14,059	181,671
Oxford	567,329	10,736	97,430	28,583	23,320	88,374	92,478	39,379	947,629
Stem	1,505	260	3,343	70	769	1,968	3,655	3,517	15,087
Stovall	4,825	....	5,616	211	1,291	2,285	6,146	2,812	23,186
Greene									
Hookerton	13,984	40	1,375	510	1,478	75	6,170	443	24,075
Snow Hill	78,264	2,413	7,980	2,961	4,208	17,764	17,505	2,009	133,104
Walstonburg	7,626	285	785	291	610	100	3,072	875	13,644

TABLE 87. — Continued

Counties and municipalities	Property tax	License taxes	Municipal share of local government sales tax	Municipal share of State taxes				Profits from ABC stores	Total
				Intangibles taxes	Beverage taxes	Utility taxes	Gasoline taxes		
Guilford									
Gibsonville*	$ 240,888	$ 3,498	$ 50,118	$ 12,443	$ 7,805	$ 48,290	$ 32,022	$ 3,372	$ 398,436
Greensboro	19,432,760	635,006	3,414,334	1,315,942	502,241	2,558,694	1,926,863	1,003,515	30,789,355
High Point*	8,246,239	136,850	1,425,752	543,029	208,652	752,485	808,551	91,290	12,212,848
Jamestown	125,529	....	46,294	7,905	7,388	37,988	27,470	367,043	619,617
Halifax									
Enfield	91,341	3,647	24,869	5,371	11,017	26,018	44,042	11,502	217,807
Halifax	14,006	77	3,385	731	1,060	4,321	5,355	2,376	31,311
Hobgood	5,729	749	1,513	327	1,702	150	8,319	878	19,367
Littleton	55,938	1,409	14,845	3,206	2,859	8,679	12,802	2,347	102,085
Roanoke Rapids	951,213	36,339	367,295	56,772	46,382	365,463	199,980	22,105	2,045,549
Scotland Neck	97,623	6,376	22,095	4,771	9,283	26,053	38,214	8,160	212,575
Weldon	173,570	4,966	42,788	9,240	7,516	27,894	30,067	6,677	302,718
Harnett									
Angier	113,294	1,846	23,746	4,171	196	25,917	23,176	30,000	222,346
Coats	78,768	1,647	16,250	2,854	4,529	12,086	20,971	14,800	151,905
Dunn	774,811	21,302	158,633	27,863	29,712	125,079	123,811	89,258	1,350,469
Erwin	298,352	3,959	57,384	10,079	....	108,740	38,607	....	517,121
Lillington	156,889	2,671	33,854	5,946	3,951	19,016	21,068	43,500	286,895
Haywood									
Canton	637,092	3,565	106,310	25,693	....	250,411	67,608	....	1,090,679
Clyde	45,038	320	20,417	1,769	....	8,333	13,602	....	89,479
Hazelwood	99,728	1,407	41,935	3,990	....	18,073	26,780	....	194,913
Maggie Valley	14,860	510	7,196	588	....	7,799	3,507	....	34,460
Waynesville	361,371	13,536	146,100	14,302	21,881	65,290	96,145	130,294	848,919
Henderson									
Hendersonville	826,448	23,779	199,001	95,504	23,994	157,334	105,973	97,238	1,529,271
Laurel Park	68,476	6	18,697	8,260	....	6,637	30,094	....	132,170

Hertford									
Ahoskie	445,341	24,461	112,109	16,923	16,831	69,656	71,896	26,225	783,442
Cofield	10,328	....	1,843	278	953	601	....	....	14,003
Como	2,129	....	484	73	646	375	....	1,497	5,204
Harrellsville	6,565	73	1,600	242	492	1,300	1,895	1,171	13,338
Murfreesboro	171,697	5,331	42,085	6,353	15,868	34,173	56,947	19,881	352,335
Winton	60,538	501	13,429	2,027	3,051	17,194	12,925	6,507	116,172
Hoke									
Raeford	390,611	6,685	38,745	11,495	10,279	76,058	45,310	....	579,183
Iredell									
Harmony	9,286	....	7,569	437	1,285	3,521	5,259	....	27,357
Love Valley	1,443	170	934	110	161	240	1,311	....	4,369
Mooresville	771,937	11,134	174,902	37,032	29,969	199,523	118,882	83,546	1,426,925
Statesville	2,591,214	32,979	412,166	125,347	70,698	346,291	278,780	106,230	3,963,705
Troutman	95,517	....	25,276	4,368	4,272	22,443	19,570	....	171,446
Jackson									
Dillsboro	7,405	....	1,690	317	....	2,170	2,435	....	14,017
Sylva	138,608	3,845	30,352	5,699	190	29,968	21,948	97,685	328,295
Webster	....	....	....	....	....	1,985	....	....	1,985
Johnston									
Benson	105,093	5,393	26,887	4,909	8,737	22,082	38,441	5,358	216,900
Clayton	193,368	7,690	46,230	8,440	12,913	27,747	53,537	7,333	357,258
Four Oaks	42,194	1,538	10,488	1,915	135	9,494	17,259	2,498	85,521
Kenly	68,898	3,286	17,197	3,140	178	12,126	20,476	3,238	128,539
Micro	9,511	226	2,090	382	69	2,693	7,776	709	23,456
Pine Level	32,599	1,086	7,761	1,417	129	9,071	14,477	....	66,540
Princeton	32,051	2,427	8,309	1,517	137	8,045	14,897	....	67,383
Selma	159,859	6,122	42,101	7,686	15,514	27,933	61,404	10,294	330,913
Smithfield	471,185	12,120	120,489	21,997	22,710	76,383	101,754	15,780	842,418
Jones									
Mayesville	35,599	330	2,942	897	3,019	8,170	14,929	....	65,886
Pollocksville	12,022	113	844	257	1,478	3,265	6,554	....	24,533
Trenton	14,711	382	1,353	413	1,799	3,517	6,722	....	28,897
Lee									
Broadway	49,015	....	21,245	1,618	....	10,245	13,078	....	95,201
Sanford	1,526,723	10,436	371,998	56,027	24,958	257,670	198,280	35,000	2,481,092

TABLE 87. — Continued

Counties and municipalities	Property tax	License taxes	Municipal share of local government sales tax	Municipal share of State taxes				Profits from ABC stores	Total
				Intangibles taxes	Beverage taxes	Utility taxes	Gasoline taxes		
Lenoir									
Grifton*	$ 112,998	$ 2,625	$ 43,879	$ 4,462	$ 8,223	$ 18,358	$ 32,566	$ 2,116	$ 225,227
Kinston	1,387,355	47,094	408,440	83,769	85,249	259,347	316,221	28,964	2,616,439
LaGrange	115,576	6,312	34,274	7,030	9,990	13,781	40,566	4,908	232,437
Pink Hill	37,359	1,598	11,565	2,372	1,831	6,798	9,292	3,484	74,299
Lincoln									
Lincolnton	351,430	4,502	117,751	15,781	18,887	77,681	77,941	142,800	806,773
Macon									
Franklin	156,463	6,940	70,975	12,340	....	42,544	41,542	....	330,804
Highlands	73,846	3,950	34,832	6,056	20	7,105	16,325	....	142,134
Madison									
Hot Springs	32,170	....	5,979	1,249	76	7,735	11,747	733	59,689
Marshall	65,878	1,008	15,600	2,451	....	13,196	14,510	....	112,643
Mars Hill	60,428	791	11,351	2,687	....	13,584	21,589	3,585	114,015
Martin									
Bear Grass	1,823	....	234	36	321	1,148	1,583	214	5,359
Everetts	8,565	199	1,405	215	610	1,845	2,758	428	16,025
Hamilton	12,732	244	1,509	231	1,991	200	8,595	1,195	26,697
Hassell	1,655	....	156	24	546	424	2,791	253	5,849
Jamesville	25,239	285	2,831	433	1,959	4,255	8,695	1,127	44,824
Oak City	15,948	288	2,220	340	1,799	2,904	8,256	1,165	32,920
Parmele	4,558	....	557	85	1,253	1,316	5,457	754	13,980
Robersonville	110,883	928	21,550	3,298	6,585	22,131	30,397	3,974	199,746
Williamston	625,945	10,400	101,030	15,461	21,232	66,866	83,654	13,779	938,367

McDowell									
Marion	387,825	6,558	78,400	20,144	....	76,465	46,295	3,595	619,282
Old Fort	53,222	....	14,685	2,580	....	18,739	9,559	....	98,785
Mecklenburg									
Charlotte	44,746,044	1,285,855	6,023,938	1,610,984	953,282	4,588,775	3,513,540	950,000	63,672,418
Cornelius	73,344	....	9,945	2,660	4,144	19,952	18,765	19,000	147,810
Davidson	93,365	....	13,701	3,665	10,471	44,365	39,173	19,000	223,740
Huntersville	74,740	1,293	11,041	2,954	5,525	24,940	23,724	19,000	163,217
Matthews	117,480	....	16,126	4,312	4,401	60,888	16,841	19,000	239,048
Mint Hill	65,701	....	8,759	2,342	13,170	45,304	53,975	19,000	208,251
Pineville	137,702	....	20,035	5,360	6,681	26,910	26,045	19,000	241,733
Mitchell									
Bakersville	24,108	577	5,893	1,573	1,413	5,649	6,650	....	45,863
Spruce Pine	222,996	4,017	43,381	11,580	7,805	34,259	35,968	....	360,006
Montgomery									
Biscoe	169,961	421	19,922	3,178	152	40,090	18,919	14,700	267,343
Candor	56,844	345	8,766	1,209	1,831	7,508	9,319	4,375	90,197
Mount Gilead	153,578	621	19,922	3,319	4,144	20,863	18,786	15,030	236,263
Star	88,613	309	14,362	1,950	....	14,482	14,778	6,955	141,449
Troy	241,778	4,176	45,226	5,491	....	48,921	39,710	18,940	404,242
Moore									
Aberdeen	263,982	4,250	48,683	25,529	7,227	40,550	33,145	5,338	428,704
Cameron	3,234	....	4,685	459	....	1,527	3,589	....	13,494
Carthage	76,232	541	24,188	8,084	3,345	19,540	16,638	3,003	151,571
Foxfire Village	7,620	....	925	....	35	2,215	4,915	....	15,710
Pinebluff	47,082	212	15,713	4,383	2,377	7,965	15,345	....	93,077
Pinehurst	401,316	....	24,570	41,166	3,565	39,739	....	....	510,356
Robbins	115,269	1,531	23,204	11,885	....	33,803	15,933	....	201,625
Southern Pines	792,890	12,486	175,293	63,461	25,568	121,904	114,910	10,692	1,317,204
Vass	61,570	....	21,868	6,002	....	11,067	15,480	2,469	118,456
Whispering Pines	102,275	60	17,946	8,465	2,634	17,491	21,124	....	169,995

TABLE 87. — Continued

Counties and municipalities	Property tax	License taxes	Municipal share of local government sales tax	Municipal share of State taxes: Intangibles taxes	Municipal share of State taxes: Beverage taxes	Municipal share of State taxes: Utility taxes	Municipal share of State taxes: Gasoline taxes	Profits from ABC stores	Total
Nash									
Bailey	$ 36,559	$ 1,522	$ 18,625	$ 2,218	$ 2,505	$ 8,163	$ 11,152	$ 3,236	$ 83,980
Battleboro*	28,535	1,738	13,259	1,462	2,184	4,317	9,255	5,159	65,909
Castalia	3,382	40	6,925	141	932	1,622	4,195	....	17,237
Dortches	....	....	3,881	....	824	1,325	12,060	....	18,090
Middlesex	32,409	1,294	20,177	1,655	2,730	5,873	27,987	2,982	95,107
Nashville	158,692	4,655	46,568	7,830	6,392	28,334	....	7,478	259,949
Red Oak	....	29	9,671	....	1,317	2,552	....	....	13,569
Rocky Mount*	2,825,424	61,544	786,842	141,850	126,813	535,487	495,060	68,964	5,041,984
Sharpsburg*	33,857	964	17,662	1,693	3,437	1,835	14,914	4,860	79,222
Spring Hope	87,715	4,221	35,935	5,080	4,818	15,282	19,852	6,462	179,365
Whitakers*	43,140	1,542	18,842	1,922	3,148	9,624	13,049	5,173	96,440
New Hanover									
Carolina Beach	265,327	11,875	55,846	10,532	6,874	29,521	35,817	27,188	442,980
Kure Beach	55,308	2,424	13,046	2,461	1,445	12,707	8,704	3,467	99,562
Wilmington	5,928,485	175,870	1,184,254	223,335	168,281	639,772	615,918	272,233	9,208,148
Wrightsville Beach	484,257	7,416	90,263	17,022	8,287	46,221	32,386	45,891	731,743
Northampton									
Conway	63,819	633	5,360	2,740	2,313	38,374	9,718	2,869	125,826
Garysburg	16,283	....	11,258	339	4,850	3,466	16,768	933	53,897
Gaston	30,796	988	8,333	1,483	3,565	13,512	17,650	4,560	80,887
Jackson	34,847	430	5,978	1,540	2,602	8,737	10,398	3,148	67,680
Lasker	956	....	779	41	321	926	1,625	....	4,648
Rich Square	56,529	587	9,866	2,523	4,272	15,112	18,483	5,476	112,848
Seaboard	26,054	380	4,633	1,152	1,992	5,484	8,978	2,698	51,371
Severn	21,802	....	2,754	1,244	1,189	3,496	5,079	1,428	36,992
Woodland	37,362	402	6,320	1,547	2,795	11,428	12,626	2,884	75,364

Holly Ridge	23,249	483	9,649	349	2,088	4,967	9,200	3,448	53,433
Jacksonville	1,106,784	46,074	322,037	55,572	61,929	209,741	225,785	9,543	2,037,465
Richlands	57,954	1,860	15,014	3,582	2,923	12,433	12,915	5,244	111,925
Swansboro	47,174	2,748	20,496	2,478	4,015	11,216	15,507	5,211	108,845
Orange									
Carrboro	701,474	8,643	158,620	43,824	29,069	100,938	98,343	....	1,140,911
Chapel Hill*	3,389,266	34,716	590,658	207,290	109,917	389,530	378,085	....	5,099,462
Hillsborough	191,447	3,455	48,983	10,687	9,604	58,766	38,396	....	361,338
Mebane*	262,688	4,453	60,822	11,027	10,600	57,219	41,672	....	448,481
Pamlico									
Alliance	....	....	....	....	1,927	19,003	....	....	20,930
Arapahoe	....	....	....	....	1,542	1,750	....	....	3,292
Bayboro	19,309	250	2,755	668	2,698	6,289	11,219	....	43,188
Mesic	1,581	....	198	48	1,221	1,512	....	....	4,560
Minnesott Beach	10,980	70	1,670	405	578	2,035	5,033	....	20,771
Oriental	24,606	115	3,526	855	1,381	5,737	11,254	....	47,474
Stonewall	1,003	49	217	53	1,189	2,327	4,138	....	8,976
Vandemere	3,838	100	607	147	1,445	2,393	7,121	....	15,651
Pasquotank									
Elizabeth City	764,245 ~~766,519~~	43,235	301,213	50,579	47,378	63,612	174,297	31,170	1,475,729 ~~1,478,003~~
Pender									
Atkinson	5,791	178	765	171	1,156	3,012	6,163	3,807	21,043
Burgaw	137,123	1,615	18,417	4,121	6,456	24,558	28,644	6,139	227,073
Surf City	119,370	1,775	17,041	3,813	675	10,529	5,848	3,984	163,035
Topsail Beach	99,644	938	12,825	2,869	418	8,071	4,231	....	128,996
Watha	....	....	....	....	642	542	....	....	1,184
Perquimans									
Hertford	72,146	3,310	26,685	2,572	6,456	20,753	25,193	18,848	175,963
Winfall	13,916	....	7,925	500	1,863	2,643	7,386	....	34,233
Person									
Roxboro	600,706	18,578	....	15,494	25,600	143,095	94,286	21,087	918,846
Pitt									
Ayden	190,201	1,688	75,141	7,155	12,463	3,429	54,948	3,315	348,340
Bethel	101,046	2,209	35,398	3,725	5,942	14,974	24,832	2,447	190,573

TABLE 87. — Continued

Counties and municipalities	Property tax	License taxes	Municipal share of local government sales tax	Municipal share of State taxes: Intangibles taxes	Municipal share of State taxes: Beverage taxes	Municipal share of State taxes: Utility taxes	Municipal share of State taxes: Gasoline taxes	Profits from ABC stores	Total
Falkland	$ 5,433	$ 252	$2,568	$ 242	$ 418	$ 250	$ 1,359	$	$ 10,522
Farmville	224,660	7,317	100,195	8,823	16,542	63,762	66,615	3,819	491,733
Fountain	22,288	942	8,726	867	1,445	300	6,654	334	41,556
Greenville	2,137,159	60,275	656,617	77,779	108,376	614,636	404,839	21,357	4,081,038
Grifton*	112,998	2,625	43,879	4,462	8,223	18,358	32,566	2,116	225,227
Grimesland	12,452	399	8,144	442	1,349	3,522	5,798	610	32,716
Simpson	8,446	200	10,186	323	1,735	323	6,121	....	27,334
Winterville	96,104	2,087	40,586	3,333	6,810	1,402	26,913	2,373	179,608
Polk									
Columbus	32,007	449	12,278	10,562	....	14,451	12,524	....	82,271
Saluda	31,319	301	8,679	12,639	....	6,195	11,341	....	70,474
Tryon	92,318	3,882	31,046	35,925	6,488	28,946	31,667	42,586	272,858
Randolph									
Archdale	118,303	3,738	90,956	6,280	....	38,316	69,472	....	327,065
Asheboro	2,075,244	51,006	257,884	110,795	....	388,030	204,832	....	3,087,791
Franklinville	16,705	349	12,919	869	....	10,178	11,595	....	52,615
High Point*	8,246,239	136,850	1,425,752	543,029	208,652	752,485	185,154	91,290	12,212,848
Liberty	187,~~024~~ 094	3,235	37,543	10,926	7,902	45,966	37,633	....	330,~~229~~ 299
Ramseur	155,930	838	21,383	8,643	....	67,261	19,166	....	273,221
Randleman	156,171	2,921	40,253	7,965	8,416	26,201	35,694	136,006	413,627
Seagrove	7,741	....	5,594	364	....	3,470	5,647	....	22,816
Staley	834	95	3,791	53	....	2,285	4,599	....	11,657
Richmond									
Ellerbe	43,429	843	21,998	1,873	....	10,989	15,809	....	94,941
Hamlet	257,656	6,996	114,295	11,268	15,964	53,814	69,487	33,561	563,041
Hoffman	1,772	....	10,594	58	1,357	2,099	14,215	....	30,095
Norman	....	....	4,090	....	578	1,780	....	....	6,448
Rockingham	673,504	13,785	166,272	25,216	24,187	131,900	96,936	115,195	1,246,995

Robeson									
Fairmont	181,885	71,439	53,073	6,354	10,568	31,218	42,281	78,224	475,042
Lumber Bridge	1,671	....	2,230	50	....	886	2,339	....	7,176
Lumberton	980,952	63,909	316,784	33,115	....	231,227	250,545	....	1,876,532
Maxton	104,841	4,468	33,935	3,647	6,745	22,069	29,254	19,400	224,359
McDonald	....	....	1,459	....	....	360	1,391	....	3,210
Orrum	....	....	2,919	....	....	1,307	....	....	4,226
Parkton	16,638	763	9,366	577	....	3,856	8,864	....	40,064
Pembroke	95,561	1,821	42,918	3,174	8,801	21,929	33,730	22,170	230,104
Proctorville	2,211	25	3,405	73	....	1,461	3,094	....	10,269
Raynham	834	70	1,781	30	....	541	1,472	....	4,728
Red Springs	88,670	4,653	64,047	3,178	12,591	38,002	48,865	....	260,006
Rennert	....	....	1,135	....	....	....	....	....	1,135
Rowland	51,~~824~~ 680	2,835	23,679	1,715	174	14,408	23,666	17,538	135,~~839~~ 695
Saint Pauls	147,116	4,327	34,504	4,372	253	54,985	28,929	85,115	359,601
Rockingham									
Eden	1,265,516	29,904	302,292	46,276	53,224	309,570	224,966	....	2,231,748
Madison	353,008	6,823	52,942	13,650	9,347	130,995	40,090	45,500	652,355
Mayodan	278,909	4,046	55,072	11,275	8,911	55,093	38,109	....	451,415
Reidsville	1,403,041	24,805	251,149	55,827	44,230	218,825	173,880	172,250	2,344,007
Stoneville	97,010	1,480	20,341	3,717	3,598	13,863	16,051	....	156,060
Rowan									
China Grove	103,000	....	37,774	5,950	6,681	27,882	27,725	10,571	219,583
Cleveland	17,011	....	11,155	1,022	1,959	6,360	9,044	3,630	50,181
East Spencer	76,757	1,470	42,912	4,365	7,677	25,609	31,162	13,115	203,064
Faith	18,723	....	9,124	1,071	1,606	3,444	8,328	2,992	45,288
Granite Quarry	75,003	246	26,161	4,225	4,625	24,717	19,080	7,951	162,008
Landis	156,980	....	44,282	9,261	638	77,359	33,916	13,586	336,022
Rockwell	66,008	1,444	21,556	3,570	3,822	12,110	16,952	5,908	131,370
Salisbury	2,486,629	438,717	452,515	143,971	80,398	402,174	317,223	113,911	4,435,538
Spencer	218,422	4,147	57,045	12,652	10,150	36,878	44,394	18,188	401,876
Rutherford									
Alexander Mills	36,293	88	8,307	1,448	....	23,614	13,801	....	83,551
Bostic	6,050	....	1,388	242	....	1,749	5,447	....	14,876
Ellenboro	15,621	....	3,531	615	....	5,025	9,901	....	34,693
Forrest City	334,194	6,593	73,278	12,772	....	100,470	102,324	....	629,631
Lake Lure	107,085	....	24,409	4,254	....	10,183	20,485	....	166,416

TABLE 87. — Continued

Counties and municipalities	Property tax	License taxes	Municipal share of local government sales tax	Municipal share of State taxes				Profits from ABC stores	Total
				Intangibles taxes	Beverage taxes	Utility taxes	Gasoline taxes		
Ruth	$ 10,176	$	$ 2,240	$ 390	$	$ 2,650	$ 5,085	$	$ 20,541
Rutherfordton	226,458	1,917	55,498	9,673	....	59,390	49,755	....	402,691
Spindale	313,474	2,857	68,401	11,922	....	112,624	66,718	1,530	577,526
Sampson									
Autryville	6,206	210	3,565	273	....	1,888	5,010	....	17,152
Clinton	610,439	21,633	128,259	27,891	1,013	108,200	111,559	56,675	1,065,669
Garland	31,339	768	10,731	1,364	85	8,031	13,915	36,000	102,233
Harrells*	3,220	81	4,050	120	....	1,738	....	....	9,209
Newton Grove	32,198	2,102	9,231	1,244	73	5,249	9,257	21,000	80,354
Roseboro	71,127	1,325	19,954	3,038	157	14,157	19,229	35,000	163,987
Salemburg	31,711	285	12,363	1,355	....	7,139	11,593	....	64,446
Turkey	3,209	95	7,466	145	....	2,118	6,571	....	19,604
Scotland									
East Laurinburg	....	....	....	....	1,478	25,952	6,226	....	33,656
Gibson	24,718	418	....	884	1,670	4,344	8,078	....	40,112
Laurinburg	553,077	18,315	....	20,462	42,335	102,406	166,065	....	902,660
Wagram	19,362	687	....	699	2,602	5,428	10,342	....	39,120
Stanly									
Albemarle	576,988	18,499	199,299	23,496	....	268,885	155,655	....	1,242,822
Locust	7,916	....	28,357	160	....	12,124	21,283	....	69,840
New London	5,434	....	5,470	170	....	4,978	5,189	....	21,241
Norwood	90,635	2,064	34,675	3,246	6,103	26,621	25,704	79,899	268,947
Oakboro	27,642	609	10,398	877	....	12,327	9,996	....	61,849
Richfield	6,496	....	5,789	136	....	5,116	5,964	....	23,501
Stanfield	14,392	....	8,365	346	....	4,630	6,909	....	34,642

Stokes									
Danbury	1,538	....	131	23	413	2,884	3,350	....	8,339
Walnut Cove	67,693	1,099	7,317	1,275	4,529	14,651	20,448	20,104	137,116
Surry									
Dobson	74,762	496	24,965	3,662	3,437	20,086	15,256	60,000	202,664
Elkin*	548,979	4,084	71,567	29,748	9,797	76,067	44,207	....	784,449
Mount Airy	1,273,301	19,187	191,930	62,984	26,082	157,826	103,134	....	1,834,444
Pilot Mountain	146,110	2,545	32,637	8,102	4,465	28,330	18,466	....	240,655
Swain									
Bryson City	104,000	2,038	29,621	6,201	....	28,904	21,008	....	191,772
Transylvania									
Brevard	421,546	9,563	86,398	21,960	18,823	65,136	70,145	70,000	763,571
Rosman	11,689	363	2,483	631	18	3,843	7,131	....	26,158
Tyrrell									
Columbia	49,135	1,275	5,874	898	2,923	7,657	11,472	....	79,234
Union									
Indian Trail	8,481	....	1,647	291	....	7,531	8,509	....	26,459
Marshville	97,306	2,211	20,424	3,610	....	30,671	23,065	....	177,287
Monroe	1,173,095	24,261	227,299	40,176	43,973	249,284	193,812	81,587	2,033,487
Stallings	15,797	....	4,672	826	3,196	18,142	17,740	....	60,373
Waxhaw	70,982	....	13,699	2,421	4,967	20,281	22,788	....	135,138
Wingate	52,227	619	11,388	2,013	....	17,052	37,067	....	120,366
Vance									
Henderson	849,916	25,872	277,636	54,854	45,869	184,544	177,576	35,833	1,602,100
Kitrell	796	35	239	57	1,991	1,464	6,838	....	11,420
Middleburg	2,188	....	551	133	546	1,322	3,014	....	7,754
Wake									
Apex	371,387	3,058	74,134	8,393	10,054	33,014	41,718	....	541,758
Cary	1,530,059	21,818	403,316	53,569	56,404	210,082	218,137	34,993	2,528,378
Fuquay-Varina	331,867	4,484	89,653	10,374	12,077	57,397	49,564	5,401	560,817
Garner	796,401	12,085	237,229	28,010	32,378	106,364	121,439	15,302	1,349,208
Holly Springs	18,397	630	18,689	459	2,505	3,668	10,489	459	55,296
Knightdale	49,930	1,509	23,108	1,286	3,148	8,212	12,443	....	99,636

TABLE 87. — Continued

Counties and municipalities	Property tax	License taxes	Municipal share of local government sales tax	Municipal share of State taxes				Profits from ABC stores	Total
				Intangibles taxes	Beverage taxes	Utility taxes	Gasoline taxes		
Morrisville	$ 9,929	$ 152	$ 6,791	$ 362	$ 932	$ 3,997	$ 4,481	$ 276	$ 26,920
Raleigh	19,183,921	994,792	3,528,952	678,976	476,834	2,568,680	1,735,707	....	29,167,862
Rolesville	18,683	562	15,364	695	2,088	4,042	7,401	570	49,405
Wake Forest	125,324	3,356	81,688	4,370	11,050	24,487	40,365	2,841	293,481
Wendell	210,914	4,265	52,932	7,064	7,163	25,120	28,389	4,003	339,850
Zebulon	301,132	6,722	51,992	10,780	6,874	42,123	28,120	6,932	454,675
Warren									
Macon	2,644	....	2,297	105	642	1,869	2,748	....	10,305
Norlina	42,969	661	12,921	2,344	3,630	7,230	17,094	1,758	88,607
Warrenton	80,856	6,091	13,118	4,265	3,662	11,739	15,104	3,544	138,379
Washington									
Creswell	13,265	10	8,829	425	1,413	3,074	5,402	508	32,926
Plymouth	257,048	9,257	86,777	8,384	15,771	42,264	61,243	5,743	486,487
Roper	15,051	451	13,249	503	2,377	4,280	10,465	....	46,376
Watauga									
Blowing Rock*	216,549	3,257	57,309	7,890	3,113	14,520	21,250	121,368	445,256
Boone	416,226	9,051	118,992	14,069	....	95,714	145,647	....	799,699
Wayne									
Eureka	12,549	226	3,107	515	37	2,534	4,085	....	23,053
Fremont	90,086	2,390	23,312	3,862	4,880	8,954	22,846	12,778	169,108
Goldsboro	2,425,175	105,158	618,069	102,391	118,012	495,448	425,239	134,240	4,423,732
Mount Olive*	338,492	5,501	88,956	14,618	590	56,999	66,345	26,406	597,907
Pikeville	28,107	452	7,195	1,192	74	5,181	8,968	....	51,169
Seven Springs	3,387	211	850	141	24	1,427	2,909	2,962	11,911
Walnut Creek	16,484	....	2,313	383	803	3,419	6,220	....	29,622

Wilkes									
Elkin*	548,979	4,084	71,567	29,748	9,797	76,067	44,207	....	784,449
North Wilkesboro	662,937	8,425	73,807	47,527	11,242	102,012	52,702	41,079	999,731
Ronda	12,462	69	10,017	1,035	....	6,083	8,350	....	38,016
Wilkesboro	281,849	1,701	58,587	17,693	8,994	85,578	39,918	39,500	533,820
Wilson									
Black Creek	19,727	415	4,405	765	1,702	325	6,737	....	34,076
Elm City	69,986	2,691	14,829	2,574	4,818	9,740	18,945	3,585	127,168
Lucama	29,196	754	6,579	1,142	2,441	976	9,595	4,161	54,844
Saratoga	14,783	572	3,690	640	1,381	275	5,551	859	27,751
Sharpsburg*	33,857	964	17,662	1,693	3,437	1,835	14,914	4,860	79,222
Sims	6,274	171	1,320	229	675	1,451	2,739	2,403	15,262
Stantonsburg	28,123	1,332	5,340	927	2,891	751	11,342	4,209	54,915
Wilson	2,360,662	74,809	584,147	101,392	105,131	277,835	393,792	82,943	3,980,711
Yadkin									
Arlington	24,841	....	5,955	987	....	6,685	11,917	....	50,385
Boonville	34,508	21	9,029	1,497	....	9,443	12,462	....	66,960
East Bend	19,765	....	5,565	923	....	3,831	8,888	....	38,972
Jonesville	108,797	2,662	29,102	4,825	....	21,181	23,399	....	189,966
Yadkinville	114,005	764	32,754	5,430	....	20,681	33,524	....	207,158
Yancey									
Burnsville	90,142	1,680	23,320	5,823	4,882	72,321	21,248	....	219,416
All Municipalities reporting	$239,5~~11,858~~ 09,510	$8,585,3	$48,461,241	$11,381,388	$7,094,041	$37,513,473	$32,017,464	$9,663,569	$394,22~~8,350~~ 6,002

Note: Camden, Currituck, and Hyde counties are excluded because they contain no incorporated towns.

*Municipalities located in more than one county. Amounts shown are for the entire municipality. No duplication in column totals.

TABLE 88. TOTAL PROPERTY TAXES LEVIED BY ALL LOCAL JURISDICTIONS BY COUNTIES FOR FISCAL YEAR 1977-78

Counties	Assessed valuation 1977	County-wide levies	School district levies	Other special district	City or town levies	Total property tax levies for all jurisdictions	Percent total levy is of valuation
Alamance	$ 1,354,314,690	$ 10,292,792	$ 1,025,451	$ 93,379	$ 5,018,117	$ 16,429,739	1.21%
Alexander	156,697,220	1,347,596	....	18,370	112,762	1,478,728	.94
Alleghany	149,902,904	674,563	....	....	40,180	714,743	.48
Anson	209,294,704	1,758,075	....	9,569	299,470	2,067,114	.99
Ashe	285,656,826	1,485,415	....	9,253	199,758	1,694,426	.59
Avery	138,357,877	1,162,206	....	....	98,173	1,260,379	.91
Beaufort	444,177,215	2,753,899	148,830	16,147	667,085	3,585,961	.81
Bertie	235,462,887	1,342,138	....	....	205,064	1,547,202	.66
Bladen	309,614,339	2,384,030	....	....	391,786	2,775,816	.90
Brunswick	1,455,511,020	5,967,595	....	....	836,112	6,803,707	.47
Buncombe	1,862,748,991	13,598,068	1,091,673	618,584	7,427,119	22,735,444	1.22
Burke	709,471,986	6,669,037	....	264,289	1,943,175	8,876,501	1.25
Cabarrus	950,319,387	5,987,012	....	420,415	1,354,855	7,762,282	.82
Caldwell	635,035,943	5,143,791	....	202,064	2,377,481	7,723,336	1.22
Camden	52,144,195	495,370	....	26,069	....	521,439	1.00
Carteret	490,632,510	2,698,479	....	85,798	1,263,043	4,047,320	.82
Caswell	206,722,840	1,364,371	....	51,929	3,127	1,419,427	.69
Catawba	1,900,721,979	9,313,538	....	329,451	4,682,022	14,325,011	.75
Chatham	391,675,578	3,172,572	....	126,736	451,588	3,750,896	.96
Cherokee	99,589,017	816,630	....	31,926	251,997	1,100,553	1.11
Chowan	123,105,345	1,144,880	....	36,165	329,598	1,510,645	1.23
Clay	34,489,347	344,893	....	....	22,430	367,323	1.07
Cleveland	879,431,700	6,859,567	820,292	134,893	1,257,884	9,072,636	1.03
Columbus	366,677,677	4,400,132	....	13,475	921,721	5,335,328	1.46
Craven	513,422,665	4,210,066	....	156,841	1,079,504	5,446,411	1.06

Cumberland	1,837,709,820	19,847,266	1,397,972	1,168,295	4,926,905	27,340,438	1.49%
Currituck	142,633,175	1,283,699	....	74,506	....	1,358,205	.95
Dare	332,745,498	1,630,453	....	463,492	729,976	2,823,921	.85
Davidson	1,289,347,874	7,349,283	461,063**	352,802	2,837,095	11,000,243	.85
Davie	354,410,021*	2,339,106	....	....	353,902	2,693,008	.76
Duplin	342,925,369	3,394,969	....	....	731,129	4,126,098	1.20
Durham	2,180,237,728*	18,968,068	6,728,582	113,857	10,925,997	36,736,504	1.68
Edgecombe	622,701,045*	4,358,907	643,543**	....	1,788,851	6,791,301	1.09
Forsyth	4,245,241,862*	26,320,500	....	30,716	16,990,147	43,341,363	1.02
Franklin	234,645,472	1,642,518	35,972	18,149	255,669	1,952,308	.83
Gaston	1,898,685,739	15,189,486	....	....	5,154,259	20,343,745	1.07
Gates	75,391,509	814,228	....	....	19,915	834,143	1.11
Graham	51,792,144	383,262	....	....	144,342	527,604	1.02
Granville	248,468,370*	2,161,675	....	12,436	671,040	2,845,151	1.15
Greene	125,825,231	1,535,068	....	....	99,874	1,634,942	1.30
Guilford	4,440,308,996*	19,981,390	15,642,003	1,024,708	27,777,793	64,425,894	1.45
Halifax	545,991,348*	3,767,340	512,050**	456,480	1,389,420	6,125,290	1.12
Harnett	386,711,360	4,060,469	69,537	176,676	1,422,114	5,728,796	1.48
Haywood	444,234,330	3,553,875	....	41,961	1,158,089	4,753,925	1.07
Henderson	638,253,708	4,084,824	328,887	282,048	894,924	5,590,683	.88
Hertford	199,722,048	2,176,970	....	....	696,598	2,873,568	1.44
Hoke	161,349,910	1,484,416	....	58,686	390,611	1,933,713	1.20
Hyde	67,750,304	691,053	....	7,718	....	698,771	1.03
Iredell	1,184,589,570	4,619,899	169,130**	....	3,469,397	8,258,426	.70
Jackson	394,519,405	1,893,693	....	....	146,013	2,039,706	.52
Johnston	523,078,335	4,864,629	....	144,563	1,114,758	6,123,950	1.17
Jones	110,060,379	748,411	....	....	62,332	810,743	.74
Lee	372,010,884	3,794,511	....	....	1,575,738	5,370,249	1.44
Lenoir	593,120,422	4,863,587	265,180	....	1,543,299	6,672,066	1.12
Lincoln	449,594,287	3,371,957	....	9,073	351,430	3,732,460	.83
Macon	419,223,190	1,069,019	....	....	230,309	1,299,328	.31
Madison	93,705,874	890,206	....	....	158,476	1,048,682	1.12
Martin	430,642,054	3,359,008	50,338	67,964	807,348	4,284,658	.99
McDowell	343,386,123	2,506,719	....	1,157	441,047	2,948,923	.86
Mecklenburg	7,603,018,705*	60,824,150	....	....	45,308,376	106,132,526	1.40

TABLE 88. — Continued

Counties	Assessed valuation 1977	County-wide levies	School district levies	Other special district	City or town levies	Total property tax levies for all jurisdictions	Percent total levy is of valuation
Mitchell	$ 209,991,058	$ 1,049,955	$	$	$ 247,104	$ 1,297,059	.62%
Montgomery	255,740,603	2,020,351	....	....	710,774	2,731,125	1.07
Moore	539,261,410	4,044,460	....	168,900	1,871,470	6,084,830	1.13
Nash	853,284,724	4,266,424	671,255**	....	2,376,116	7,313,794	.86
New Hanover	1,727,544,938	12,783,833	....	....	6,733,377	19,517,210	1.13
Northampton	176,037,753	1,408,302	....	....	288,448	1,696,750	.96
Onslow	765,949,752	4,059,534	....	....	1,235,161	5,294,695	.69
Orange	743,058,284	5,795,855	1,199,993	212,643	4,248,278	11,456,769	1.54
Pamlico	65,597,008	819,963	....	....	61,317	881,280	1.34
Pasquotank	218,342,991	1,899,588	....	....	764,245	2,663,833	1.22
Pender	205,673,470	1,953,898	....	29,702	361,928	2,345,528	1.14
Perquimans	94,121,032	894,150	....	....	86,062	980,212	1.04
Person	612,004,525	3,366,025	....	....	600,706	3,966,731	.65
Pitt	930,006,402*	8,556,059	....	....	2,907,778	11,463,837	1.23
Polk	230,823,420	830,964	115,733	23,417	155,644	1,125,758	.49
Randolph	1,199,902,475	5,999,512	903,424	144,003	2,896,804	9,943,743	.83
Richmond	337,327,277	3,238,342	....	33,536	976,361	4,248,239	1.26
Robeson	674,045,720	7,751,526	405,683	95,673	1,672,059	9,~~677,317~~924,941	1.44
Rockingham	955,506,990*	7,548,505	....	135,106	3,397,484	11,081,095	1.16
Rowan	1,224,203,223*	6,121,016	379,023**	185,727	3,218,533	9,904,299	.81
Rutherford	635,162,018	4,192,069	....	48,999	1,049,351	5,290,419	.83
Sampson	355,698,290	2,987,866	364,607	75,511	789,415	4,217,399	1.19
Scotland	325,004,997	3,445,053	....	....	597,157	4,042,210	1.24
Stanly	657,782,429	4,275,586	287,528	22,033	729,503	5,314,650	.81
Stokes	806,587,503*	4,516,890	....	....	69,231	4,586,121	.57

urry	681,250,632	4,428,129	486,194	391,152	2,041,026	7,346,501	1.08%
wain	66,141,215	462,988	....	....	104,000	566,988	.86
ransylvania	339,337,565	2,680,767	....	....	433,235	3,114,002	.92
yrrell	42,924,905	502,221	....	....	49,135	551,356	1.28
nion	990,576,938	5,844,404	209,954	....	1,417,888	7,472,246	.75
ance	345,841,719*	2,974,239	....	....	852,900	3,827,139	1.11
ake	4,437,845,463	34,615,195	....	452,652	22,947,944	58,015,791	1.31
arren	178,158,013	1,051,132	....	10,043	126,469	1,187,644	.67
ashington	133,413,581	1,254,088	....	....	285,364	1,539,452	1.15
atauga	292,220,091	2,776,091	....	....	608,303	3,384,394	1.16
ayne	856,483,498	6,680,571	538,576	136,996	2,914,155	10,270,298	1.20
ilkes	580,928,349	3,659,849	....	202,110	959,374	4,821,333	.83
ilson	852,481,606*	6,223,116	....	191,554	2,532,129	8,946,799	1.05
adkin	315,523,149	1,577,616	....	13,266	301,916	1,892,798	.60
ancey	179,060,349	895,302	....	....	90,142	985,444	.55
ll counties	$72,430,056,296	$514,662,763	$34,952,473	$9,723,663	$239,509,510	$798,848,409	1.10%

aluation includes value of stored tobacco, peanuts, and cotton which are subject to reduced rates as follows: leaf tobacco, 60% ; stored peanuts, 20% ; baled cotton, 50% . Values of these roducts included are: Davie, tobacco, $71,846,135; Durham, tobacco, $25,915,316; Edgecombe, tobacco, $67,218; peanuts, $17,008; Forsyth, tobacco, $121,018,443; Granville, tobacco, 126,956; Guilford, tobacco, $661,117; cotton, $1,474,641; Halifax, cotton, $110,400; Mecklenburg, cotton, $85,253; Pitt, tobacco, $1,883,584; Rockingham, tobacco, $34,256,870; cotton, 13,650; Rowan, cotton, $2,137,270; Stokes, tobacco, $262,171,415; Vance, tobacco, $1,581,345; cotton, $713,390; Wilson, tobacco, $1,965,879.

ncludes supplementary school district taxes levied by municipalities. Levies by these municipalities were as follows: Thomasville (Davidson), $334,509; Rocky Mount (Edgecombe and Nash), 1,065,482; Roanoke Rapids (Halifax), $396,023; Mooresville (Iredell), $169,130; Salisbury (Rowan), $379,023. The portion of tax levied by Rocky Mount may be obtained by adding together e amounts shown for each county. Edgecombe, $394,228; Nash, $671,254.

TABLE 89. SUPPLEMENTARY SCHOOL DISTRICT LEVIES FOR 1977-78

(See footnotes for group descriptions and reference to county-wide supplements)

Counties and districts	Valuation	Current expense		Debt service		Total	
		Rate	Amount	Rate	Amount	Rate	Amount
GROUP I							
Durham							
Durham City	$ 765,400,324	$ .38	$ 2,908,521	$	$	$ .38	$ 2,908,521
Durham County	1,414,837,404[a]	.27	3,820,061	....	....	.27	3,820,061
Guilford							
Greensboro	2,030,060,817[a]	.415	8,424,752	....	....	.415	8,424,752
Guilford County	1,651,136,031[a]	.267	4,408,533	....	....	.267	4,408,533
High Point	759,112,148	.37	2,808,718	....	....	.37	2,808,718
Polk							
Polk County	161,252,324	.008	12,900	....	....	.008	12,900
Saluda	21,732,124[b]	.032	6,954	....	....	.032	6,954
Tryon	76,094,684	.0347	76,095	.0071	19,784	.0418	95,879
Stanly							
Albemarle	169,562,348	.19	67,825	....	....	.19	67,825
Stanly County	488,220,081	.045	219,703	....	....	.045	219,703
Sub-total Group I	$ 7,515,676,161	$	$ 22,754,062	$	$ 19,784	$	$ 22,773,846
GROUP II							
Alamance							
Burlington	$ 585,972,146	$ .175	$ 1,025,451	$	$	$ .175	$ 1.025.451
Beaufort							
Washington	186,036,935	.08	148,830	....	....	.08	148,830

TABLE 90. COUNTY-WIDE TAX RATES, MUNICIPAL TAX RATES, AND SPECIAL DISTRICT TAX RATES FOR FISCAL YEAR 1977-78.

(Asterisk (*) in total rate column indicates a school district rate not separately shown is included in the total rate.)

Counties and municipalities	County-wide tax rates	City or town rates	Total rate	Special districts other than school (Types, number and range of rates)
Alamance	$ .76	$	$ .76	Fire(2), 6¢ to 12¢.
Burlington	.760	.680	1.615*	
Elon College	.76	.46	1.22	
Gibsonville	See Guilford County			
Graham	.76	.68	1.44	
Haw River	.76	.35	1.11	
Mebane:				
In Alamance	.76	.76	1.52	
In Orange	.78	.76	1.54	
Alexander	.86	......	.86	Fire (1), 6¢.
Taylorsville	.86	.78	1.64	
Alleghany	.45	......	.45	
Sparta	.45	.20	.65	
Anson	.84	......	.84	Fire (2), 5¢.
Ansonville	.84	.30	1.14	
Lilesville	.84	.80	1.64	
McFarlan	.840	.375	1.215	
Morven	.84	.65	1.49	
Peachland	.84	.50	1.34	
Polkton	.84	.45	1.29	
Wadesboro	.84	.65	1.49	
Ashe	.52	......	.52	Fire (1), 4¢.
Jefferson	.52	.35	.87	
Lansing	.52	.25	.77	
West Jefferson	.52	.57	1.09	
Avery	.84	......	.84	
Banner Elk	.84	.85	1.69	
Crossnore	.84	.50	1.34	
Elk Park	.84	.25	1.09	
Newland	.84	.84	1.68	
Beaufort	.62	......	.62	Fire (1), 4¢.
Aurora	.62	.62	1.24	
Bath	.62	.32	.94	
Belhaven	.62	.52	1.14	
Chocowinity	.62	.30	.92	
Pantego	.62	.32	.94	
Washington	.62	.68	1.38*	
Washington Park	.62	.45	1.15*	
Bertie	.57	......	.57	
Askewville	.57	.17	.74	
Aulander	.57	.69	1.26	
Colerain	.57	.45	1.02	
Kelford	.57	.58	1.15	
Lewiston	.57	.45	1.02	
Powellsville	.57	.25	.84	
Roxobel	.57	.35	.92	
Windsor	.57	.35	.92	
Woodville	.57	.05	.62	

TABLE 90. — Continued

Counties[a] and municipalities	County-wide tax rates	City or town rates	Total rate	Special districts other than school (Types, number and range of rates)
Bladen	$ .77	$	$ .77	
Bladenboro	.77	.72	1.49	
Clarkton	.77	.64	1.41	
Duplin	.77	.69	1.46	
East Arcadia	.77	.25	1.02	
Elizabethtown	.77	.70	1.47	
Tar Heel	.77	.40	1.17	
White Lake	.77	.50	1.27	
Brunswick	.41	......	.41	
Belville	.41	.15	.56	
Boiling Spring Lakes	.41	.19	.60	
Bolivia	.41	.20	.61	
Calabash	.41	.20	.61	
Caswell Beach	.41	.30	.71	
Holden Beach	.41	.20	.61	
Long Beach	.41	.39	.80	
Navassa	.41	.15	.56	
Ocean Isle Beach	.41	.15	.56	
Shady Forest	.41	......	.41	
Shallotte	.41	.50	.91	
Southport	.41	.50	.91	
Sunset Beach	.41	.168	.578	
Yaupon Beach	.41	.43	.84	
Buncombe	.73	......	.73	Sanitary (6), 1¢ to 4¢. Fire (15), 6¢ to 10¢.
Asheville	.73	.97	1.89*	Fire protection (2), 7¢ and 10¢.
Biltmore Forest	.73	.48	1.21	
Black Mountain	.73	.73	1.46	
Montreat	.73	.65	1.38	
Weaverville	.73	.60	1.33	
Woodfin	.73	.35	1.08	
Burke	.94	......	.94	Fire (11), 5¢ to 15¢.
Drexel	.94	.72	1.66	
Glen Alpine	.94	.53	1.47	
Hickory	See Catawba County			
Long View	See Catawba County			
Morganton	.94	.53	1.47	
Rhodhiss:				
In Burke	.94	.60	1.54	
In Caldwell	.81	.60	1.41	
Valdese	.94	.75	1.69	
Cabarrus	.63	......	.63	Sanitary (4), 10¢ to 22¢. Fire (13) 3¢ to 8¢.
Concord	.63	.64	1.27	
Harrisburg	.63	.10	.73	
Mount Pleasant	.63	.35	.98	
Caldwell	.81	......	.81	Sanitary (1), 20¢. Fire (12), 7¢ to 10¢.
✓ Blowing Rock	See Watauga County			
Granite Falls	.81	.82	1.63	
Hudson	.81	.75	1.56	
Lenoir	.81	.75	1.56	
Rhodhiss	See Burke County			
Camden	.95	......	.95	Fire (2), 5¢.
Carteret	.55	......	.55	Fire (14), 5¢ to 7¢.
Atlantic Beach	.55	.50	1.05	
Beaufort	.55	.90	1.45	
Cape Carteret	.55	.30	.85	

TABLE 90. — Continued

Counties and municipalities	County-wide tax rates	City or town rates	Total rate	Special districts other than school (Types, number and range of rates)
Carteret (Continued)				
Emerald Isle	$ .55	$ .45	$ 1.00	
Morehead City	.55	1.00	1.55	
Newport	.55	.55	1.10	
Pine Knoll Shores	.55	.20	.75	
Caswell	.66	......	.66	Sanitary (1), 45¢.
Milton	.66	.17	.83	
Catawba	.49	......	.49	Fire (15), .7¢ to 7¢.
Brookford	.49	.62	1.11	
Catawba	.49	.42	.91	
Claremont	.49	.52	1.01	
Conover	.49	.48	.97	
Hickory:				
In Catawba	.49	.62	1.11	
In Burke	.94	.62	1.56	
Longview:				
In Catawba	.49	.43	.92	
In Burke	.94	.43	1.37	
Maiden	.49	.40	.89	
Newton	.49	.45	.94	
Chatham	.81	......	.81	Sanitary (Goldston), 25¢.
Goldston	.81	.08	1.14	Fire (4), 5¢ to 8¢.
Pittsboro	.81	.73	1.54	
Siler City	.81	.54	1.35	
Cherokee	.82	......	.82	Fire (2), 10¢ and 15¢.
Andrews	.82	[illegible]	1.67	
Murphy	.82	[illegible]	2.00	
Chowan	.93	......	.93	Fire (1), 5¢.
Edenton	.93	.69	1.62	
Clay	1.00	......	1.00	
Hayesville	1.00	.70	1.70	
Cleveland	.78	......	.78	Fire (3), 4¢ to 10¢
Boiling Springs	.78	.33	1.11	
Grover	.78	.35	1.13	
Kings Mountain:				
In Cleveland	.78	.65	1.61*	
In Gaston	.80	.65	1.45	
Lattimore	.78	.30	1.08	
Lawndale	.78	.45	1.23	
Shelby	.78	.36	1.37*	
Columbus	1.20	......	1.20	Fire(1), 7.5¢. Sanitary (1),30¢.
Bolton	1.20	.50	1.70	
Brunswick	1.20	.60	1.80	
Cerro Gordo	1.20	.20	1.40	
Chadbourn	1.20	.86	2.06	
Fair Bluff	1.20	.85	2.05	
Lake Waccamaw	1.20	.70	1.90	
Tabor City	1.20	.90	2.10	
Whiteville	1.20	.99	2.19	

TABLE 90. — Continued

Counties[a] and municipalities	County-wide tax rates	City or town rates	Total rate	Special districts other than school (Types, number and range of rates)
Craven	$ .82	$	$ .82	Fire (11), 1¢ to 10¢.
Bridgeton	.82	.55	1.37	
Cove City	.82	.25	1.07	
Dover	.82	.37	1.19	
Havelock	.82	.81	1.63	
New Bern	.82	.60	1.42	
Trent Woods	.82	.10	.92	
Vanceboro	.82	.80	1.62	
Cumberland	1.08	......	1.08	Fire (17), 6¢ to 10¢. Recreation, (Hope Mills and Wade), 2¢.
Falcon	1.08	.15	1.23	
Fayetteville	1.08	.64	1.98	
Godwin	1.08	.25	1.33	
Hope Mills	1.08	.65	1.75	
Linden	1.08	.15	1.23	
Spring Lake	1.08	.40	1.48	
Stedman	1.08	.60	1.68	
Wade	1.08	.125	1.225	
Currituck	.90	......	.90	Fire (4), 5¢ to 7¢.
Dare	.49	......	.49	Fire (9), 7¢ to 15¢. Sanitary (4), 12¢ to 25¢. Community Center (3), 2¢ to 5¢.
Kill Devil Hills	.49	.44	.93	
Manteo	.49	1.40	1.89	
Nags Head	.49	.48	.97	
Davidson	.57	......	.57	Fire (19), 2¢ to 9¢.
Denton	.57	.70	1.27	
High Point	See Guilford County			
Lexington	.57	.50	1.25*	
Thomasville	.57	.83	1.57*	
Davie	.66	......	.66	
Mocksville	.66	.50	1.16	
Duplin	.99	......	.99	
Beulaville	.99	.75	1.74	
Calypso	.99	.60	1.59	
Faison	.99	.70	1.69	
Harrells	See Sampson County			
Kenansville	.99	.75	1.74	
Magnolia	.99	.75	1.74	
Mount Olive	See Wayne County			
Rose Hill	.99	1.00	1.99	
Teachey	.99	.75	1.74*	
Wallace	.99	.85	1.84	
Warsaw	.99	.86	1.85	
Durham	.87	......	.87	Fire (3), 1¢ to 4¢.
Chapel Hill	See Orange County			
Durham	.87	.38 .89	2.14*	
Edgecombe	.70	......	.70	
Battleboro	See Nash County			
Conetoe	.70	.50	1.20	
Leggett	.70	.30	1.00	
Macclesfield	.70	.65	1.35	
Pinetops	.70	.50	1.20	
Princeville	.70	.75	1.45	

TABLE 90. — Continued

Counties and municipalities	County-wide tax rates	City or town rates	Total rate	Special districts other than school (Types, number and range of rates)
Edgecombe (Continued)				
Rocky Mount	See Nash County			
Sharpsburg	See Nash County			
Speed	$ .70	$ .30	$ 1.00	
Tarboro	.70	.72	1.53*	
Whitakers	See Nash County			
Forsyth	.62	......	.62	Sanitary (1), 20¢.
Kernersville	.62	.60	1.22	
Rural Hall	.62	.40	1.02	
Winston-Salem	.62	.60	1.22	
Franklin	.70	......	.70	Fire (1), 5.25¢.
Bunn	.70	.60	1.30	
Franklinton	.7000	.8900	1.6425*	
Louisburg	.7000	.4800	1.2025*	
Youngsville	.70	.75	1.45	
Gaston	.80	......	.80	
Belmont	.80	.60	1.40	
Bessemer City	.80	.72	1.52	
Cherryville	.80	.58	1.38	
Cramerton	.80	.35	1.15	
Dallas	.80	.25	1.05	
Gastonia	.80	.53	1.33	
High Shoals	.80	.30	1.10	
Kings Mountain	See Cleveland County			
Lowell	.80	.50	1.30	
Mount Holly	.80	.55	1.35	
Ranlo	.80	.35	1.15	
Spencer Mountain	.80	.13	.93	
Stanley	.80	.70	1.50	
Gates	1.08	......	1.08	
Gatesville	1.08	.50	1.58	
Graham	.74	......	.74	
Robbinsville	.74	1.05	1.79	
Granville	.87	......	.87	Sanitary (1), 11¢.
Creedmore	.87	1.00	1.87	
Oxford	.87	1.05	1.92	
Stem	.870	.125	.995	
Stovall	.87	.30	1.17	
Greene	1.22	......	1.22	
Hookerton	1.22	.60	1.82	
Snow Hill	1.22	.90	2.12	
Walstonburg	1.22	.50	1.72	
Guilford	.45	......	.45	Sanitary (1), 18¢. Fire (21), 7¢ to 10¢.
Gibsonville:				
In Guilford	.450	.700	1.417*	
In Alamance	.76	.70	1.46	
Greensboro	.450	.880	1.745*	
High Point:				
In Guilford	.45	.90	1.72*	
In Davidson	.57	.90	1.47	
In Randolph	.50	.90	1.40	
Jamestown	.450	.350	1.067*	

TABLE 90. — Continued

Counties and municipalities	County-wide tax rates	City or town rates	Total rate	Special districts other than school (Types, number and range of rates)
Halifax	$ .69	$	$ .69	Sanitary (1), 7¢. Fire (2), 6¢. Hospital (2), 5¢ and 6¢.
Enfield	.69	.50	1.24	
Halifax	.69	.50	1.24	
Hobgood	.69	.25	1.00	
Littleton	.69	.69	1.43	
Roanoke Rapids	.69	.45	1.46*	
Scotland Neck	.69	.50	1.25	
Weldon	.69	.90	1.80*	
Harnett	1.05	......	1.05	Fire (9), 8¢ to 15¢. Ambulance rescue (1), 15¢.
Angier	1.05	.95	2.00	
Coats	1.05	1.10	2.15	
Dunn	1.05	.94	2.05*	
Ervin	1.05	.65	1.70	
Lillington	1.05	1.20	2.25	
Haywood	.80	......	.80	Fire (4), 6¢ to 11¢.
Canton	.80	.65	1.45	
Clyde	.80	.60	1.40	
Hazelwood	.80	.65	1.45	
Maggie Valley	.80	.25	1.05	
Waynesville	.80	.50	1.30	
Henderson	.64	......	.64	Fire (11), 5¢ to 7.5¢.
Hendersonville	.64	.90	1.84*	
Laurel Park	.64	.45	1.09	
Hertford	1.09	......	1.09	
Ahoskie	1.09	1.00	2.09	
Cofield	1.09	.40	1.49	
Como	1.09	.20	1.29	
Harrellsville	1.09	.60	1.69	
Murfreesboro	1.09	.80	1.89	
Winton	1.09	1.00	2.09	
Hoke	.92	......	.92	Fire (9) 6¢ to 10¢.
Raeford	.92	.57	1.49	
Hyde	1.02	......	1.02	Mosquito control, 15¢.
Iredell	.39	......	.39	
Harmony	.39	.20	.59	
Love Valley	.39	.375	.765	
Mooresville	.39	.64	1.14*	
Statesville	.39	.75	.84	
Troutman	.39	.45	.48	
Jackson	.48	......	.48	
Dillsboro	.48	.35	.83	
Sylva	.48	.45	.93	
Johnston	.93	......	.93	Fire (8), 5¢ to 8¢. Sanitary (1), 7.5¢.
Benson	.93	.60	1.53	
Clayton	.93	.72	1.65	
Four Oaks	.93	.70	1.63	
Kenly	.93	.76	1.69	
Micro	.93	.43	1.36	
Pine Level	.93	.63	1.56	
Princeton	.93	.65	1.58	
Selma	.93	.70	1.63	
Smithfield	.93	.70	1.63	

Buncombe							
Asheville	455,146,797	.19	864,779	....	....	.19	864,779
Enka	226,893,712	.10	226,894	....	....	.10	226,894
Cleveland							
Kings Mountain	192,145,878	.18	345,863	....	....	.18	345,863
Shelby	206,273,474	.23	474,429	....	....	.23	474,429
Cumberland							
Fayetteville	537,681,675	.26	1,397,972	....	....	.26	1,397,972
Davidson							
Lexington	70,307,528	.18	126,554	....	....	.18	126,554
*Thomasville	196,769,825	.17	334,509	....	....	.17	334,509
Edgecombe							
Tarboro	226,650,000	.11	249,315	....	....	.11	249,315
*Rocky Mount	135,940,946	.25	339,852	.04	54,376	.29	394,228
Franklin							
Franklinton	39,823,295	.0525	20,907	....	....	.0525	20,907
Louisburg	66,954,257	.0225	15,065	....	....	.0225	15,065
Halifax							
*Roanoke Rapids	198,011,653	.20	396,023	....	....	.20	396,023
Weldon	72,516,743	.16	116,027	....	....	.16	116,027
Harnett							
Dunn	115,895,751	.06	69,537	....	....	.06	69,537
Henderson							
Hendersonville	109,629,067	.30	328,887	....	....	.30	328,887
Iredell							
*Mooresville	153,754,469	.11	169,130	....	....	.11	169,130

TABLE 89. — Continued

Counties and districts	Valuation	Current expense		Debt service		Total	
		Rate	Amount	Rate	Amount	Rate	Amount
Lenoir							
Kinston	$ 220,983,007[a]	$ .12	$ 265,180	$	$	$ .12	$ 265,180
Martin							
Jamesville	167,792,290	.03	50,338	....	....	.03	50,338
Nash							
*Rocky Mount	231,467,017[c]	.25	578,668	.04	92,587	.29	671,255
Orange							
Chapel Hill	470,585,611	.255	1,199,993	....	....	.255	1,199,993
Randolph							
Asheboro	383,672,844	.16	613,877	.02	76,735	.18	690,612
Trinity-Archdale	212,812,177	.10	212,812	....	....	.10	212,812
Robeson							
Lumberton	165,082,420	.15	247,624	.05	82,541	.20	330,165
Red Springs	37,759,153	.20	75,518	....	....	.20	75,518
Rowan							
*Salisbury	224,530,729	.155	379,023	....	....	.155	379,023
Sampson							
Clement	15,140,204	.10	15,140	....	....	.10	15,140
Clinton	105,008,678	.26	273,023	....	....	.26	273,023
Hobbton	49,348,175	.04	19,739	....	....	.04	19,739
Roseboro-Salemburg	66,631,300	.04	26,653	....	....	.04	26,653
Southern	31,140,204	.05	15,786	....	....	.05	15,786
Western	47,553,100	.03	14,266	....	....	.03	14,266

Surry							
Elkin	166,886,134	.20	233,772	....	....	.20	233,772
Mount Airy	168,281,054	.15	252,422	....	....	.15	252,422
Union							
Monroe	279,938,141	.075	209,954	....	....	.075	209,954
Wayne							
Goldsboro	299,208,985	.18	538,576	....	....	.18	538,576
Sub-total Group II	$ 7,070,225,374	$	$ 11,872,388	$	$ 306,239	$	$ 12,178,627
Total Group I and II	$14,585,901,535	$	$ 34,626,450	$	$ 326,023	$	$ 34,952,473

Note: Group I includes only counties in which all taxable property is subject to a city or county school district levy. Group II includes counties in which school district levies apply only to specified areas of the county. This table does not include amounts levied by counties as uniform county-wide supplemental school taxes. The following five counties reported a supplemental county-wide school tax levy: Chatham, Granville, Lincoln, Martin, Perquimans.

[a] Valuation includes full value of stored tobacco and cotton subject to taxation at a percentage of full tax rates as follows: leaf tobacco, 60% ; baled cotton, 50% . Value of these products included in this table are: Durham County, tobacco, $25,915,316; Durham City, tobacco, $1,622,548; Guilford County, tobacco, $661,117; cotton, $1,474,641; Kinston, tobacco, $50,310; Greenville, tobacco, $91,725; Pitt County, tobacco, $262,171,415.

[b] Property in Saluda school district is also in Polk County district. Valuation is not duplicated in totals.

[c] Rocky Mount school administrative unit is located in two counties, Edgecombe and Nash. Total for unit may be obtained by adding together the amounts shown for each county.

*School district tax is levied and/or collected by the municipality.

TABLE 90. — Continued

Counties and municipalities	County-wide tax rates	City or town rates	Total rate	Special districts other than school (Types, number and range of rates)
Jones	$ .68	$	$ .68	
Maysville	.68	.75	1.43	
Pollocksville	.68	.40	1.08	
Trenton	.68	.51	1.19	
Lee	1.02	......	1.02	
Broadway	1.02	.70	1.72	
Sanford	1.02	.94	1.96	
Lenoir	.82	......	.82	
Grifton	See Pitt County			
Kinston	.82	.69	1.63*	
La Grange	.82	.75	1.57	
Pink Hill	.82	.75	1.57	
Lincoln	.75	......	.75	Sanitary (1), 5¢
High Shoals	See Gaston County			
Lincolnton	.75	.59	1.34	
Macon	.255	......	.255	
Franklin	.255	.340	.595	
Highlands	.255	.300	.555	
Madison	.95	......	.95	
Hot Springs	.95	.80	.175	
Marshall	.95	.75	1.70	
Mars Hill	.95	.75	1.70	
Martin	.78	......	.78	Fire (6), 5¢. Hospital (Robersonville), 4¢
Bear Grass	.78	.22	1.00	
Everetts	.78	.78	1.56	
Hamilton	.78	.35	1.13	
Hassell	.78	.25	1.03	
Jamesville	.78	.70	1.51*	
Oak City	.78	.40	1.18	
Parmele	.78	.30	1.08	
Robersonville	.78	.60	1.42	
Williamston	.78	.95	1.73	
McDowell	.73	......	.73	Sanitary (1), 15¢
Marion	.73	.75	1.48	
Old Fort	73	.80	1.53	
Mecklenburg	.80	......	.80	
Charlotte	.80	.88	1.68	
Cornelius	.80	.55	1.35	
Davidson	.80	33	1.13	
Huntersville	.80	.47	1.27	
Matthews	.80	.30	1.10	
Mint Hill	.80	.10	.90	
Pineville	.80	.34	1.14	
Mitchell	.50	......	.50	
Bakersville	.50	.43	.93	
Spruce Pine	.50	.60	1.10	

TABLE 90. — Continued

Counties and municipalities	County-wide tax rates	City or town rates	Total rate	Special districts other than school (Types, number and range of rates)
Montgomery	$ .79	$	$ .79	
Biscoe	.79	.85	1.64	
Candor	.79	.80	1.59	
Mount Gilead	.79	.95	1.74	
Star	.79	.95	1.74	
Troy	.79	.80	1.59	
Moore	.75	......	.75	Fire (1), 10¢. Sanitary (1), 65¢. Fire service (10), 7¢ to 15¢.
Aberdeen	.75	1.00	1.75	
Cameron	.75	.40	1.15	
Carthage	.75	.95	1.70	
Foxfire Village	.75	.15	.90	
Pinebluff	.75	.96	1.71	
Pinehurst	.7500	.5923	1.3423	
Robbins	.75	1.00	1.75	
Southern Pines	.75	1.00	1.75	
Vass	.75	1.00	1.75	
Whispering Pines	.75	.36	1.11	
Nash	.50	......	.50	
Bailey	.50	.50	1.00	
Battleboro:				
In Nash	.50	.50	1.00	
In Edgecombe	.70	.50	1.20	
Castalia	.50	.25	.75	
Middlesex	.50	.70	1.20	
Nashville	.50	.60	1.10	
Rocky Mount:				
In Nash	.50	.58	1.37*	
In Edgecombe	.70	.58	1.57*	
Sharpsburg:				
In Nash	.50	.50	1.00	
In Edgecombe	.70	.50	1.20	
In Wilson	.73	.50	1.23	
Spring Hope	.50	.75	1.25	
Whitakers:				
In Nash	.50	.75	1.25	
In Edgecombe	.70	.75	1.45	
New Hanover	.74	......	.74	
Carolina Beach	.74	.67	1.41	
Kure Beach	.74	.52	1.26	
Wilmington	.74	.99	1.73	
Wrightsville Beach	.74	.52	1.26	
Northampton	.80	......	.80	
Conway	.80	.70	1.50	
Garysburg	.80	.50	1.30	
Gaston	.80	.75	1.55	
Jackson	.80	.85	1.65	
Lasker	.80	.20	1.00	
Rich Square	.80	.80	1.60	
Seaboard	.80	.75	1.55	
Severn	.80	.75	1.55	
Woodland	.80	.75	1.55	

TABLE 90. — Continued

Counties and municipalities	County-wide tax rates	City or town rates	Total rate	Special districts other than school (Types, number and range of rates)
Onslow	$ .53	$	$ .53	
Holly Ridge	.53	.40	.93	
Jacksonville	.53	.54	1.07	
Richlands	.53	.56	1.09	
Swansboro	.53	.40	.93	
Orange	.78	......	.78	Fire (9), 4¢ to 12¢. Sanitary (1), 18¢.
Carrboro	.780	1.100	2.135*	
Chapel Hill:				
In Orange	.780	1.120	2.155*	
In Durham	.87	1.12	2.26*	
Hillsborough	.78	.54	1.32	
Mebane	See Alamance County			
Pamlico	1.25	......	1.25	
Bayboro	1.25	.45	1.70	
Mesic	1.25	.10	1.35	
Minnesott Beach	1.25	.50	1.75	
Oriental	1.25	.40	1.65	
Stonewall	1.25	.10	1.35	
Vandemere	1.25	.35	1.60	
Pasquotank	.87	......	.87	
Elizabeth City	.87	.84	1.71	
Pender	.95	......	.95	Fire (5), 7¢.
Atkinson	.95	.35	1.30	
Burgaw	.95	.85	1.80	
Surf City	.95	.90	1.85	
Topsail Beach	.95	.72	1.67	
Perquimans	.95	......	.95	
Hertford	.95	.65	1.60	
Winfall	.95	.30	1.25	
Person	.55	......	.55	
Roxboro	.55	.68	1.23	
Pitt	.92	......	.92	
Ayden	.92	.73	1.65	
Bethel	.92	.70	1.62	
Falkland	.92	.65	1.57	
Farmville	.92	.55	1.47	
Fountain	.92	.80	1.72	
Greenville	.92	.64	1.56	
Grifton:				
In Pitt	.92	.75	1.67	
In Lenoir	.82	.75	1.57	
Grimesland	.92	.45	1.37	
Simpson	.92	.65	1.57	
Winterville	.92	.70	1.62	
Polk	.368	......	.368	Fire (1), 3.5¢. Athletic (Tryon), 1.9¢.
Columbus	.368	.350	.726*	
Saluda	.368	.389	.780*	
Tryon	.368	.300	.7288*	

TABLE 90. — Continued

Counties and municipalities	County-wide tax rates	City or town rates	Total rate	Special districts other than school (Types, number and range of rates)
Randolph	$ .50	$	$ .50	Fire (5), 3¢ to 10¢.
Archdale	.50	.22	.82*	
Asheboro	.50	.65	1.33*	
Franklinville	.50	.25	.75	
High Point	See Guilford County			
Liberty	.50	.50	1.00	
Ramseur	.50	.55	1.05	
Randleman	.50	.675	1.175	
Seagrove	.50	.20	.70	
Staley	.50	.125	.625	
Richmond	.96	......	.96	Fire (1), 10¢.
Ellerbe	.96	.85	1.81	
Hamlet	.96	.98	1.94	
Hoffman	.96	.15	1.11	
Rockingham	.96	.85	1.81	
Robeson	1.15	......	1.15	Fire (12), 5¢ to 15¢.
Fairmont	1.15	.87	2.02	
Lumber Bridge	1.15	.25	1.40	
Lumberton	1.15	.65	2.00*	
Maxton	1.15	.88	2.03	
McDonald	1.15	......	1.15	
Parkton	1.15	.60	1.75	
Pembroke	1.15	.95	2.10	
Proctorville	1.15	.30	1.45	
Raynham	1.15	.30	1.45	
Red Springs	1.15	.50	1.85*	
Rowland	1.15	.60	1.75	
Saint Pauls	1.15	.70	1.85	
Rockingham	.79	......	.79	Fire (9), 6¢ to 15¢.
Eden	.79	.76	1.55	
Madison	.79	67	1.46	
Mayodan	.79	.60	1.39	
Reidsville	.79	.95	1.74	
Stoneville	.79	.91	1.70	
Rowan	.50	......	.50	Fire (9), 4¢ to 8¢. Fire and sanitary (1), 21¢.
China Grove	.50	.55	1.05	
Cleveland	.50	.40	.90	
East Spencer	.50	.80	1.30	
Faith	.50	.44	.94	
Granite Quarry	.50	.60	1.10	
Landis	.50	.50	1.00	
Rockwell	.50	.49	.99	
Salisbury	.500	.795	1.450*	
Spencer	.50	95	1.45	
Rutherford	.66	......	.66	Fire (4), 6¢ to 10¢. Sanitary (1), 5¢.
Alexander Mills	.66	50	1.16	
Bostic	.66	28	.94	
Ellenboro	.66	.40	1.06	
Forest City	.66	.40	1.06	

TABLE 90. — Continued

Counties and municipalities	County-wide tax rates	City or town rates	Total rate	Special districts other than school (Types, number and range of rates)
Rutherford (Continued)				
Lake Lure	$ .66	$ .55	$ 1.21	
Ruth	.66	.35	1.01	
Rutherfordton	.66	.60	1.26	
Spindale	.66	.56	1.22	
Sampson	.84	......	.84	Fire (6), 11¢ to 14¢.
Autryville	.84	.60	1.48	
Clinton	.84	1.07	2.17	
Garland	.84	.72	1.59	
Harrells:				
In Sampson	.84	.20	1.09*	
In Duplin	.99	.20	1.19	
Newton Grove	.84	.55	1.49*	
Roseboro	.84	.89	1.77*	
Salemburg	.84	.83	1.71*	
Turkey	.84	.24	1.12*	
Scotland	1.06	......	1.06	
Gibson	1.06	.90	1.96	
Laurinburg	1.06	.65	1.71	
Wagram	1.06	.65	1.71	
Stanly	.65	......	.65	Fire (2), 1.5¢ and 4¢.
Albemarle	.65	.35	1.19*	
Locust	.650	.050	.745*	
New London	.650	.160	.855*	
Norwood	.650	.510	1.205*	
Oakboro	.650	.450	1.145*	
Richfield	.650	.100	.795*	
Stanfield	.650	.350	1.045*	
Stokes	.56	......	.56	
Danbury	.56	.10	.66	
Walnut Cove	.56	.65	1.21	
Surry	.65	......	.65	Fire (6), 3¢ to 10¢. Hospital (Dobson, Pilot Mtn.), 6.46¢. Service (Mt. Airy), 3.6¢.
Dobson	.65	.50	1.2146	
Elkin:				
In Surry	.65	.67	1.52*	
In Wilkes	.63	.67	1.30	
Mount Airy	.65	.86	2.02*	
Pilot Mountain	.65	.60	1.2146	
Swain	.70	......	.70	
Bryson City	.70	.65	1.35	
Transylvania	.79	......	.79	
Brevard	.79	.82	1.61	
Rosman	.79	.65	1.44	
Tyrrell	1.17	......	1.17	
Columbia	1.17	1.05	2.22	

TABLE 90. – Continued

Counties and municipalities	County-wide tax rates	City or town rates	Total rate	Special districts other than school (Types, number and range of rates)
Union	$ .59	$	$ .59	
Indian Trail	.59	.10	.69	
Marshville	.59	.50	1.09	
Monroe	.590	.490	1.155*	
Stallings	.59	.10	.69	
Waxhaw	.59	.70	1.29	
Wingate	.59	.42	1.01	
Vance	.86	......	.86	
Henderson	.86	.70	1.56	
Kittrell	.86	.125	.985	
Middleburg	.86	.25	1.11	
Wake	.78	......	.78	Fire (19), 2¢ to 20¢. Revitalization service district of downtown Raleigh, 4¢
Apex	.78	.70	1.48	
Cary	.78	.62	1.40	
Fuquay-Varina	.78	.71	1.49	
Garner	.78	.75	1.53	
Holly Springs	.78	.35	1.13	
Knightdale	.78	.60	1.38	
Morrisville	.78	.55	1.33	
Raleigh	.78	.84	1.62	
Rolesville	.78	.50	1.28	
Wake Forest	.78	.65	1.43	
Wendell	.78	.75	1.53	
Zebulon	.78	.68	1.46	
Warren	.59	......	.59	Sanitary (1), 49¢
Macon	.59	.25	.84	
Norlina	.59	.56	1.15	
Warrenton	.59	.60	1.19	
Washington	.94	......	.94	
Creswell	.94	.65	1.59	
Plymouth	.94	.90	1.84	
Roper	.94	.625	1.565	
Watauga	.95	......	.95	
Blowing Rock:				
In Watauga	.95	.80	1.75	
In Caldwell	.81	.80	1.61	
Boone	.95	.50	1.45	
Wayne	.78	......	.78	Fire (13), 2¢ to 8¢
Eureka	.78	.75	1.53	
Fremont	.78	.83	1.61	
Goldsboro	.780	.895	1.855*	
Mount Olive:				
In Wayne	.78	.85	1.63	
In Duplin	.99	.85	1.84	
Pikeville	.78	.65	1.43	
Seven Springs	.78	.35	1.13	
Walnut Creek	.78	.2637	1.0437	

TABLE 90. –Continued

Counties and municipalities	County-wide tax rates	City or town rates	Total rate	Special districts other than school (Types, number and range of rates)
Wilkes	$ .63	$	$ .63	Fire (20), 5¢ to 15¢.
Elkin	See Surry County			
North Wilkesboro	.63	.64	1.27	
Ronda	.63	.28	.91	
Wilkesboro	.63	.43	1.06	
Wilson	.73	......	.73	Fire (1), 3¢. Solid waste container and disposal system (1), 4.25¢.
Black Creek	.73	.55	1.28	
Elm City	.73	.70	1.43	
Lucama	.73	.40	1.13	
Saratoga	.73	.58	1.31	
Sharpsburg	.73	.50	1.23	
Sims	.73	.50	1.23	
Stantonsburg	.73	.50	1.23	
Wilson	.73	.62	1.35	
Yadkin	.50	......	.50	Fire (1), 8¢.
Arlington	.50	.42	.92	
Boonville	.50	.38	.88	
East Bend	.50	.45	.95	
Jonesville	.50	.65	1.15	
Yadkinville	.50	.47	.97	
Yancey	.50	......	.50	
Burnsville	.50	.40	.90	

TABLE 91. VALUATION FOR MUNICIPALITIES AND RATES AND MUNICIPALITIES, FOR

Counties and municipalities	Valuation 1977	County-wide levies		School district levies		Other district levies	
		Rate	Amount	Rate	Amount	Rate	Amount
Alamance							
Burlington	$ 554,927,677	$ .76	$ 4,217,450	$ .175	$ 971,123	$	$ ....
Elon College	11,747,631	.76	89,282	......	....	......	....
Gibsonville	See Guilford County						
Graham	109,903,868	.76	835,269	......	....	......	....
Haw River	41,972,925	.76	318,994	......	....	......	....
Mebane:							
In Alamance	32,270,128	.76	245,253	......	....	......	....
In Orange	2,294,099	.78	17,894	......	....	......	....
Alexander							
Taylorsville	14,456,706	.86	124,328	......	....	......	....
Alleghany							
Sparta	20,090,038	.45	90,405	......	....	......	....
Anson							
Ansonville	2,718,558	.84	22,836	......	....	......	....
Lilesville	2,749,802	.84	23,098	......	....	......	....
McFarlan	500,444	.840	4,204	......	....	......	....
Morven	2,710,300	.84	22,767	......	....	......	....
Peachland	1,590,665	.84	13,362	......	....	......	....
Polkton	3,978,266	.84	33,417	......	....	......	....
Wadesboro	34,456,329	.84	289,433	......	....	......	....
Ashe							
Jefferson	13,491,216	.52	70,154	......	....	......	....
Lansing	1,125,201	.52	5,851	......	....	......	....
West Jefferson	26,267,688	.52	136,592	......	....	......	....
Avery							
Banner Elk	2,273,220	.84	19,095	......	....	......	....
Crossnore	674,494	.84	5,666	......	....	......	....
Elk Park	1,732,229	84	14,551	......	....	......	....
Newland	8,469,946	.84	71,148	......	....	......	....
Beaufort							
Aurora	4,557,232	.62	28,255	......	....	......	....
Bath	1,232,865	.62	8,014	......	....	......	....
Belhaven	12,336,171	.62	76,484	......	....	......	....
Chocowinity	8,844,303	.62	54,835 ~~5,235~~	......	....	......	....
Pantego	1,701,889	.62	10,552	......	....	......	....
Washington	75,846,638	.62	470,249	.08	60,677	......	....
Washington Park	5,111,489	.62	31,691	.08	4,089	......	....
Bertie							
Askewville	1,411,407	.57	8,045	......	....	......	....
Aulander	10,300,577	.57	58,713	......	....	......	....
Colerain	3,675,865	.57	20,952	......	....	......	....
Kelford	1,096,739	.57	6,251	......	....	......	....
Lewiston	2,823,953	.57	16,097	......	....	......	....
Powellsville	1,537,239	.57	8,762	......	....	......	....
Roxobel	2,572,073	.57	14,661	......	....	......	....
Windsor	22,988,305	.57	131,033	......	....	......	....
Woodville	5,353,719	.57	30,516	......	....	......	....

LEVIES BY VARIOUS JURISDICTIONS ON PROPERTY IN THE FISCAL YEAR 1977-78

Municipal levies									
General Fund		Debt service		Miscellaneous		Total		Total all jurisdictions	
Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
$ .655	$ 3,634,776	$ .0250	$ 138,732	$	$	$.6800	$ 3,773,508	$ 1.615	$ 8,962,081
.46	54,039	......	....	......	....	.46	54,039	1.22	143,321
.54	593,481	.14	153,865	......	....	.68	747,346	1.44	1,582,615
.35	146,902	......	....	......	....	.35	146,902	1.11	465,896
.76	245,253	......	....	......	....	.76	245,253	1.52	490,506
.76	17,435	......	....	......	....	.76	17,435	1.54	35,329
.78	112,762	......	....	......	....	.78	112,762	1.64	237,090
.20	40,180	......	....	......	....	.20	40,160	.65	130,585
.30	8,156	......	....	......	....	.30	8,156	1.14	30,992
.80	21,998	......	....	......	....	.80	21,998	1.64	45,096
.375	1,877	......	....	......	....	.375	1,877	1.215	6,081
.65	17,617	......	....	......	....	.65	17,617	1.49	40,384
.50	7,954	......	....	......	....	.50	7,954	1.34	21,316
.45	17,902	......	....	......	....	.45	17,902	1.29	51,319
.65	223,966	......	....	......	....	.65	223,966	1.49	513,399
.35	47,219	......	....	......	....	.35	47,219	.87	117,373
.25	2,813	......	....	......	....	.25	2,813	.77	8,664
.53	139,218	.04	10,508	......	....	.57	149,726	1.09	286,318
.85	19,322	......	....	......	....	.85	19,322	1.69	38,417
.50	3,372	......	....	......	....	.50	3,372	1.34	9,038
.25	4,331	......	....	......	....	.25	4,331	1.09	18,882
.84	71,148	......	....	......	....	.84	71,148	1.68	142,296
.62	28,255	......	....	......	....	.62	28,255	1.24	56,510
.32	3,945	......	....	......	....	.32	3,945	.94	11,959
.52	64,148	......	....	......	....	.52	64,148	1.14	140,632
.30	26,532	......	....	......	....	.30	26,532	.92	81,767
.32	5,446	......	....	......	....	.32	5,446	.94	15,998
.68	515,757	......	....	......	....	.68	515,757	1.38	1,046,683
.45	23,002	......	....	......	....	.45	23,002	1.15	58,782
.17	2,399	......	....	......	....	.17	2,399	.74	10,444
.69	71,074	......	....	......	....	.69	71,074	1.26	129,787
.45	16,541	......	....	......	....	.45	16,541	1.02	37,493
.58	6,361	......	....	......	....	.58	6,361	1.15	12,612
.27	7,625	.18	5,083	......	....	.45	12,708	1.02	28,805
.25	3,843	......	....	......	....	.25	3,843	.82	12,605
.35	9,002	......	....	......	....	.35	9,002	.92	23,663
.35	80,459	......	....	......	....	.35	80,459	.92	211,492
.05	2,677	......	....	......	....	.05	2,677	.62	33,193

TABLE 91.

Counties and municipalities	Valuation 1977	County-wide levies		School district levies		Other district levies	
		Rate	Amount	Rate	Amount	Rate	Amount
Bladen							
Bladenboro	$ 12,995,517	$ .77	$ 100,065	$	$	$	$ ....
Clarkton	12,155,678	.77	93,599	......	....	......	....
Dublin	2,869,000	.77	22,091	......	....	......	....
East Arcadia	1,275,255	.77	9,819	......	....	......	....
Elizabethtown	17,079,086	.77	131,509	......	....	......	....
Tar Heel	651,496	.77	5,017	......	....	......	....
White Lake	15,055,683	.77	115,929	......	....	......	....
Brunswick							
Belville	746,818	.41	3,062	......	....	......	....
Boiling Spring Lakes	20,874,128	.41	85,584	......	....	......	....
Bolivia	2,382,684	.41	9,769	......	....	......	....
Calabash	3,340,472	.41	13,696	......	....	......	....
Caswell Beach	5,656,778	.41	23,193	......	....	......	....
Holden Beach	36,040,124	.41	147,765	......	....	......	....
Long Beach	87,453,645	.41	358,560	......	....	......	....
Navassa	1,833,603	.41	7,518	......	....	......	....
Ocean Isle Beach	34,159,310	.41	140,053	......	....	......	....
Shady Forest	....	.41	....	......	....	......	....
Shallotte	12,311,630	.41	50,478	......	....	......	....
Southport	29,285,390	.41	120,070	......	....	......	....
Sunset Beach	18,292,383	.41	74,999	......	....	......	....
Yaupon Beach	14,200,446	.41	58,222	......	....	......	....
Buncombe							
Asheville	695,204,293	.73	5,074,991	.19[c]	864,779	......	....
Biltmore Forest	37,287,225	.73	272,197	......	....	......	....
Black Mountain	33,166,469	.73	242,115	......	....	......	....
Montreat	8,226,838	.73	60,056	......	....	......	....
Weaverville	15,101,558	.73	110,242	......	....	......	....
Woodfin	33,845,809	.73	247,074	......	....	.08	27,077
Burke							
Drexel	19,391,676	.94	182,282	......	....	......	....
Glen Alpine	4,819,769	.94	45,306	......	....	......	....
Hickory	See Catawba County						
Long View	See Catawba County						
Morganton	220,176,717	.94	2,069,661	......	....	......	....
Rhodhiss:							
In Burke	4,800,647	.94	45,126	......	....	......	....
In Caldwell	1,802,352	.81	14,599	......	....	......	....
Rutherford College	....	.94	....	......	....	......	....
Valdese	72,385,643	.94	680,425	......	....	......	....
Cabarrus							
Concord	200,647,828	.63	1,264,081	......	....	......	....
Harrisburg	22,826,518	.63	143,807	......	....	......	....
Mount Pleasant	13,680,570	.63	86,188	......	....	......	....
Caldwell							
Blowing Rock	See Watauga County						
Granite Falls	32,105,877	.81	260,058	......	....	......	....
Hudson	25,935,577	.81	212,234	......	....	......	....
Lenoir	251,254,702	.81	2,035,163	......	....	......	....
Rhodhiss	See Burke County						
Carteret							
Atlantic Beach	24,961,853	.55	137,290	......	....	......	....
Beaufort	26,960,235	.55	148,281	......	....	......	....
Cape Carteret	12,599,152	.55	69,295	......	....	......	....

Continued

Municipal levies								Total all jurisdictions	
General Fund		Debt service		Miscellaneous		Total			
ate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
.72	$ 93,568	$	$	$	$	$ .72	$ 93,568	$ 1.49	$ 193,633
.64	77,796	......	....	......	....	.64	77,796	1.41	171,395
.69	19,796	......	....	......	....	.69	19,796	1.46	41,887
.25	3,188	......	....	......	....	.25	3,188	1.02	13,007
.70	119,554	......	....	......	....	.70	119,554	1.47	251,063
.40	2,606	......	....	......	....	.40	2,606	1.17	7,623
.50	75,278	......	....	......	....	.50	75,278	1.27	191,207
.15	1,120	......	....	......	....	.15	1,120	.56	4,182
.19	39,661	......	....	......	....	.19	39,661	.60	125,245
.20	4,765	......	....	......	....	.20	4,765	.61	14,534
.20	6,681	......	....	......	....	.20	6,681	.61	20,377
.30	16,970	......	....	......	....	.30	16,970	.71	40,163
.20	72,080	......	....	......	....	.20	72,080	.61	219,845
.39	341,069	......	....	......	....	.39	341,069	.80	699,629
.15	2,750	......	....	......	....	.15	2,750	.56	10,268
.15	51,239	......	....	......	....	.15	51,239	.56	191,292
......	....	......	....	......	....	......	....	......	....
.50	61,558	......	....	......	....	.50	61,558	.91	112,036
.47841	140,104	02159	6,323	......	....	.50	146,427	.91	266,497
.168	30,731	......	....	......	....	.168	30.731	.578	105,730
.43	61,062	......	....	......	....	.43	61,062	.84	119,284
.97	6,743,482	......	....	......	....	.97	6,743,482	1.89	12,683,252
.439	163,691	......	....	.041	15,288	.48	178,979	1.21	451,176
.73	242,115	......	....	......	....	.73	242,115	1.46	484,230
.65	53,474	......	....	......	....	.65	53,474	1.38	113,530
.60	90,609	......	....	......	....	.60	90,609	1.33	200,851
.35	118,460	......	....	......	....	.35	118,460	1.08	392,611
.72	139,620	......	....	......	....	.72	139,620	1.66	321,902
.53	25,545	......	....	......	....	.53	25,545	1.47	70,851
.53	1,166,937	......	....	......	....	.53	1,166,937	1.47	3,236,598
.60	28,804	......	....	......	....	.60	28,804	1.54	73,930
.60	10,814	......	....	......	....	.60	10,814	1.54	25,413
......	....	......	....	......	....	......	....	......	....
.75	542,892	......	....	......	....	.75	542,892	1.69	1,223,317
.64	1,284,146	......	....	......	....	64	1,284,146	1.27	2,548,227
.10	22,827	......	....	......	....	.10	22,827	.73	166,634
.35	47,882	......	....	......	....	35	47,882	.98	134,070
82	263,268	......	....	......	....	82	263,268	1.63	523,326
.75	194,517	......	....	......	....	75	194,517	1.56	406,751
.685	1,721,095	065	163,316	......	....	75	1,884,411	1.56	3,919,574
50	124,809	......	....	......	....	50	124,809	1.05	262,099
80	215.682	10	26,960	......	....	90	242.642	1.44	390,923
30	37,797	......	....	......	....	.30	37,797	85	107,092

TABLE 91.

Counties and municipalities	Valuation 1977	County-wide levies		School district levies		Other district levies	
		Rate	Amount	Rate	Amount	Rate	Amount
Carteret (Continued)							
Emerald Isle	$ 40,000,000	$ .55	$ 220,000	$	$	$	$ ....
Indian Beach	....	.55	....	......	....	......	....
Morehead City	52,419,706	.55	288,308	......	....	......	....
Newport	13,403,498	.55	73,719	......	....	......	....
Pine Knoll Shores	39,939,551	.55	219,668	......	....	......	....
Caswell							
Milton	1,839,409	.66	12,140	......	....	......	....
Catawba							
Brookford	6,0[illegible],640	.49	29,496	......	....	......	....
Catawba	6,144,673	.49	30,109	......	....	......	....
Claremont	19,955,530	.49	97,782	......	....	......	....
Conover	71,276,037	.49	349,253	......	....	......	....
Hickory:							
In Catawba	493,540,719	.49	2,418,350	......	....	......	....
In Burke	3,424,912	.94	32,194	......	....	......	....
Longview:							
In Catawba	74,301,154	.49	364,076	......	....	......	....
In Burke	4,219,022	.94	39,659	......	....	......	....
Maiden	51,047,587	.49	250,133	......	....	......	....
Newton	130,969,120	.49	641,749				
Chatham							
Goldston	7,837,227	.81	63,482	......	....	.25	19,593
Pittsboro	15,534,393	.81	125,828	......	....	......	....
Siler City	61,466,034	.81	497,875	......	....	......	....
Cherokee							
Andrews	9,147,280	.82	75,008	......	....	......	....
Murphy	14,766,544	.82	121,086	......	....	......	....
Chowan							
Edenton	47,767,760	.93	444,240	......	....	......	....
Clay							
Hayesville	3,204,316	1.00	32,043	......	....	......	....
Cleveland							
Boiling Springs	10,461,128	.78	81,597	......	....	......	....
Grover	11,551,578	.78	90,102	......	....	......	....
Kings Mountain:							
In Cleveland	82,170,632	.78	640,931	.18	147,907	......	....
In Gaston	2,604,182	.80	20,833	......	....	......	....
Lattimore	1,623,781	.78	12,665	......	....	......	....
Lawndale	7,321,286	.78	57,106	......	....	......	....
Shelby	169,723,658	.78	1,323,845	.23	390,364	......	....
Columbus							
Bolton	2,455,655	1.20	29,468	......	....	......	....
Brunswick	616,647	1.20	7,400	......	....	......	....
Cerro Gordo	1,006,506	1.20	12,078	......	....	......	....
Chadbourn	11,153,155	1.20	133,838	......	....	......	....
Fair Bluff	5,339,656	1.20	64,076	......	....	......	....
Lake Waccamaw	8,966,345	1.20	107,596	......	....	......	....
Tabor City	17,747,697	1.20	212,972	......	....	......	....
Whiteville	54,538,653	1.20	654,464	......	....	......	....

— Continued

Municipal levies								Total all jurisdictions	
General Fund		Debt service		Miscellaneous		Total			
Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
$ .45	$ 180,000	$	$	$	$	$ .45	$ 180,000	1.00	$ 400,000
......	....	......	....	......	....	......	....	......	....
.90	471,777	......	....	.10	52,420	1.00	524,197	1.55	812,505
.55	73,719	......	....	......	....	.55	73,719	1.10	147,438
.20	79,879	......	....	......	....	.20	79,879	.75	299,547
.17	3,127	......	....	......	....	.17	3,127	.83	15,267
.62	37,322	......	....	......	....	.62	37,322	1.11	66,818
.42	25,808	......	....	......	....	.42	25,808	.91	55,917
.52	103,769	......	....	......	....	.52	103,769	1.01	201,551
.48	342,125	......	....	......	....	.48	342,125	.97	691,378
.62	3,059,952	......	....	......	....	.62	3,059,952	1.11	5,478,302
.62	21,235	......	....	......	....	.62	21,235	1.56	53,429
43	319,495	......	....	......	....	.43	319,495	.92	683,571
.43	18,142	......	....	......	....	.43	18,142	1.37	57,801
.40	204,190	......	....	......	....	.40	204,190	.89	454,323
.45	589,361	......	....	......	....	.45	589,361	.94	1,231,110
.08	6,270	......	....	......	....	.08	6,270	1.14	89,345
73	113,401	......	....	......	....	.73	113,401	1.54	239,229
.54	331,917	......	....	......	....	.54	331,917	1.35	829,792
85	77,753	......	....	......	....	.85	77,753	1.67	152,761
97	143,235	.21	31,010	......	....	1.18	174,245	2.00	295,331
.69	329,598	......	....	......	....	.69	329,598	1.62	773,838
.70	22,430	......	....	......	....	.70	22,430	1.70	54,473
.33	34,522	......	....	......	....	.33	34,522	1.11	116,119
.35	40,431	......	....	......	....	.35	40,431	1.13	130,533
.3254	267,383	.1623	133,363	.1623	133,363	.6500	534,109	1.61	1,322,947
.3254	8,474	.1623	4,227	.1623	4,227	.6500	16,928	1.61	37,761
.30	4,871	......	....	......	....	.30	4,871	1.08	17,536
.45	32,946	......	....	......	....	.45	32,946	1.23	90,052
.29	492,199	.01	16,972	.06	101,834	.36	611,005	1.37	2,325,214
.50	12,278	......	....	......	....	.50	12,278	1.70	41,746
.60	3,700	......	....	......	....	.60	3,700	1.80	11,100
.20	2,013	......	....	......	....	.20	2,013	1.40	14,091
.86	95,917	......	....	......	....	.86	95,917	2.06	229,755
.85	45,387	......	....	......	....	.85	45,387	2.05	109,463
.70	62,764	......	....	......	....	.70	62,764	1.90	170,360
.85	150,855	......	....	.05	8,874	.90	159,729	2.10	372,701
705	384,498	.260	141,800	.025	13,635	.990	539,933	2.19	1,194,397

TABLE 91.

Counties and municipalities	Valuation 1977	County-wide levies		School district levies		Other district levies	
		Rate	Amount	Rate	Amount	Rate	Amount
Craven							
Bridgeton	$3,335,483	$ .82	$ 27,351	$	$	$	$ ....
Cove City	2,129,267	.82	17,460	......	....	......	....
Dover	2,023,740	.82	16,595	......	....	......	....
Havelock	32,694,788	.82	268,097	......	....	......	....
New Bern	121,081,057	.82	992,865	......	....	......	....
Trent Woods	14,152,200	.82	116,048	......	....	......	....
Vanceboro	5,360,192	.82	43,954	......	....	......	....
Cumberland							
Falcon	1,371,637	1.08	14,814	......	....	......	....
Fayetteville	714,999,011	1.08	7,721,989	.26	1,858,997	......	....
Godwin	748,813	1.08	8,087	......	....	......	....
Hope Mills	30,020,658	1.08	324,223	......	....	.02	6,004
Linden	1,026,105	1.08	11,082	......	....	......	....
Spring Lake	30,627,683	1.08	330,779	......	....	......	....
Stedman	4,084,125	1.08	44,109	......	....	......	....
Wade	2,634,925	1.08	28,457	......	....	.02	527
Dare							
Kill Devil Hills	63,402,125	.49	310,670	......	....	......	....
Manteo	4,997,524	.49	24,488	......	....	......	....
Nags Head	79,383,760	.49	388,980	......	....	......	....
Davidson							
Denton	13,457,974	.57	76,710	......	....	......	....
High Point	See Guilford County						
Lexington	214,385,572	.57	1,221,998	.18	385,894	......	....
Thomasville	196,769,825	.57	1,121,588	.17	334,509	......	....
Davie							
Mocksville	70,780,486	.66	467,151	......	....	......	....
Duplin							
Beulaville	7,546,220	.99	74,708	......	....	......	....
Calypso	3,677,384	.99	36,406	......	....	......	....
Faison	9,354,247	.99	92,607	......	....	......	....
Harrells	See Sampson County						
Kenansville	7,369,122	.99	72,954	......	....	......	....
Magnolia	2,658,662	.99	26,321	......	....	......	....
Mount Olive	See Wayne County						
Rose Hill	9,624,040	.99	95,278	......	....	......	....
Teachey	1,263,658	.99	12,510	......	....	......	....
Wallace	29,396,099	.99	291,021	......	....	......	....
Warsaw	18,143,860	.99	179,624	......	....	......	....
Durham							
Chapel Hill	See Orange County						
Durham	1,222,952,820[b]	.87	10,630,279	.38[c]	4,140,992[c]	......	....
Edgecombe							
Battleboro	See Nash County						
Conetoe	1,219,500	.70	8,536	......	....	......	....
Leggett	932,124	.70	6,525	......	....	......	....
Macclesfield	3,929,703	.70	27,508	......	....	......	....
Pinetops	10,092,106	.70	70,645	......	....	......	....
Princeville	3,933,878	.70	27,537	......	....	......	....

— Continued

Municipal levies								Total all jurisdictions	
General Fund		Debt service		Miscellaneous		Total			
Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
$ .55	$ 18,345	$	$	$	$	$ .55	$ 18,345	$ 1.37	$ 45,696
.25	5,323	......	....	......	....	.25	5,323	1.07	22,783
.30	6,071	......	....	.07	1,417	.37	7,488	1.19	24,083
.81	264,828	......	....	......	....	.81	264,828	1.63	532,925
.60	726,486	......	....	......	....	.60	726,486	1.42	1,719,351
.10	14,152	......	....	......	....	.10	14,152	.92	130,200
.80	42,882	......	....	......	....	.80	42,882	1.62	86,836
.05	686	......	....	.10	1,372	.15	2,058	1.23	16,872
.58	4,146,994	.06	428,999	......	....	.64	4,575,993	1.98	14,156,979
.15	1,123	......	....	.10	749	.25	1,872	1.33	9,959
.65	195,134	......	....	......	....	.65	195,134	1.73	525,361
.15	1,539	......	....	......	....	.15	1,539	1.23	12,621
.40	122,511	......	....	......	....	.40	122,511	1.48	453,290
.60	24,505	......	....	......	....	60	24,505	1.68	68,614
.025	659	......	....	.100	2,635	.125	3,294	1.225	32,278
44	278,969	......	....	......	....	.44	278,969	.93	589,639
1.27	63,468	......	....	.13	6,497	1.40	69,965	1.89	94,453
.48	381,042	......	....	......	....	.48	381,042	.97	770,022
.70	94,206	......	....	......	....	.70	94,206	1.27	170,916
.50	1,071,928	......	....	......	....	.50	1,071,928	1.25	2,679,820
.63	1,239,650	.13	255,801	.07	137,739	.83	1,633,190	1.57	3,089,287
.50	353,902	......	....	......	....	.50	353,902	1.16	821,053
.75	56,597	......	....	......	....	.75	56,597	1.74	131,305
.60	22,064	......	....	......	....	.60	22,064	1.59	58,470
.70	65,480	......	....	......	....	.70	65,480	1.69	158,087
.75	55,268	......	....	......	....	.75	55,268	1.74	128,222
.75	19,940	......	....	......	....	.75	19,940	1.74	46,261
.64	61,594	36	34,646	......	....	1.00	96,240	1.99	191,518
.75	9,477	......	....	......	....	.75	9,477	1.74	21,987
.85	249,867	......	....	......	....	.85	249,867	1.84	540,888
.60	108,863	......	....	.26	47,174	.86	156,037	1.85	335,661
8371	10,228,283	.0529	646,370	......	....	.89	10,874,653	2.14	25,645,924
50	6,097	......	....	......	....	.50	6,097	1.20	14,633
30	2,796	......	....	......	....	.30	2,796	1.00	9,321
65	25,543	......	....	......	....	.65	25,543	1.35	53,051
50	50,461	......	....	......	....	.50	50,461	1.20	121,106
75	29,504	......	....	......	....	75	29,504	1.45	57,041

TABLE 91.

Counties and municipalities	Valuation 1977	County-wide levies		School district levies		Other district levies	
		Rate	Amount	Rate	Amount	Rate	Amount
Edgecombe (Continued)							
Rocky Mount	See Nash County						
Sharpsburg	See Nash County						
Speed	$ 761,968	$ .70	$ 5,334	$	$	$	$ ....
Tarboro	111,381,246	.70	779,669	.11	122,519	......	....
Whitakers	See Nash County						
Forsyth							
Kernersville	148,352,718	.62	896,897	......	....	......	....
Rural Hall	17.614.905	.62	109,212	......	....	......	....
Winston-Salem	2,752,274,049[b]	.62	16,586,779	......	....	......	....
Franklin							
Bunn	1,845,814	.70	12,921	......	....	......	....
Franklinton	10,532,974	.70	73,731	.0525	5,530	......	....
Louisburg	25,063,262	.70	175,443	.0225	5,639	......	....
Youngsville	4,073,129	.70	28,512	......	....	......	....
Gaston							
Belmont	73,244,691	.80	585,958	......	....	......	....
Bessemer City	31,501,028	.80	252,008	......	....	......	....
Cherryville	63,184,681	.80	505,477	......	....	......	....
Cramerton	55,443,421	.80	443,547	......	....	......	....
Dallas	19,974,508	.80	159,796	......	....	......	....
Gastonia	576,992,728	.80	4,615,942	......	....	......	....
High Shoals	5,537,170	.80	44,297	......	....	......	....
Kings Mountain	See Cleveland County						
Lowell	32,947,513	.80	263,580	......	....	......	....
Mount Holly	59,579,021	.80	476,632	......	....	......	....
Ranlo	34,345,559	.80	274,764	......	....	......	....
Spencer Mountain	2,499,544	.80	19,996	......	....	......	....
Stanley	24,291,459	.80	194,332	......	....	......	....
Gates							
Gatesville	3,982,952	1.08	43,016	......	....	......	....
Graham							
Robbinsville	13,746,830	.74	101,727	......	....	......	....
Granville							
Creedmore	9,570,490[b]	.87	83,263	......	....	......	....
Oxford	54,678,351	.87	470,072	......	....	......	....
Stem	1,203,813	.87	10,473	......	....	......	....
Stovall	1,608,456	.87	13,994	......	....	......	....
Greene							
Hookerton	2,330,657	1.22	28,434	......	....	......	....
Snow Hill	8,696,000	1.22	106,091	......	....	......	....
Walstonburg	1,525,160	1.22	18,507	......	....	......	....
Guilford							
Gibsonville:							
In Guilford	27,117,012	.45	122,027	......	....	......	....
In Alamance	7,295,606	.76	55,447	......	....	......	....
Greensboro	2,208,268,138	.45	9,937,207	.415[c]	9,035,394[c]	......	....
High Point:							
In Guilford	892,187,188	.45	4,014,843	.37[c]	3,239,886[c]	......	....
In Davidson	4,196,888	.57	23,923	......	....	......	....
In Randolph	19,864,721	.50	99,324	......	....	......	....
Jamestown	35,865,515	.45	161,395	267	95,761	......	....

— Continued

Municipal levies									
General Fund		Debt service		Miscellaneous		Total		Total all jurisdictions	
Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
$ .30	$ 2,286	$	$	$	$	$ .30	$ 2,286	$ 1.00	$ 7,620
.629	700,588	.091	101,357	......	....	.72	801,945	1.53	1,704,133
.60	867,965	......	....	......	....	.60	867,965	1.22	1,764,862
.32	56,368	.08	14,092	......	....	.40	70,460	1.02	179,672
.60	16,051,722	......	....	......	....	.60	16,051,722	1.22	32,638,501
.60	11,074	......	....	......	....	.60	11,074	1.30	23,995
.81	85,317	.08	8,426	......	....	.89	93,743	1.6425	173,004
.48	120,304	......	....	......	....	.48	120,304	1.2025	301,386
.75	30,548	......	....	......	....	.75	30,548	1.45	59,060
.60	439,468	......	....	......	....	.60	439,468	1.40	1,025,426
.72	226,807	......	....	......	....	.72	226,807	1.52	478,815
.58	366,471	......	....	......	....	.58	366,471	1.38	871,948
.35	194,052	......	....	......	....	.35	194,052	1.15	637,599
.25	49,936	......	....	......	....	.25	49,936	1.05	209,732
.402663	2,323,336	.007264	41,913	.120073	692,812	.53	3,058,061	1.33	7,674,003
.30	16,612	......	....	......	....	.30	16,612	1.10	60,909
.39	128,495	.11	36,243	......	....	.50	164,738	1.30	428,318
.55	327,685	......	....	......	....	.55	327,685	1.35	804,317
.35	120,213	......	....	......	....	.35	120,213	1.15	394,977
.13	3,249	......	....	......	....	.13	3,249	.93	23,245
.70	170,040	......	....	......	....	.70	170,040	1.50	364,372
.50	19,915	......	....	......	....	.50	19,915	1.58	62,931
1.05	144,342	......	....	......	....	1.05	144,342	1.79	246,069
1.00	97,381	......	....	......	....	1.00	97,381	1.87	180,644
.90	486,282	.15	81,047	......	....	1.05	567,329	1.92	1,037,401
.125	1,505	......	....	......	....	.125	1,505	.995	11,978
.30	4,825	......	....	......	....	.30	4,825	1.17	18,819
.60	13,984	......	....	......	....	.60	13,984	1.82	42,418
.90	78,264	......	....	......	....	.90	78,264	2.12	184,355
.50	7,626	......	....	......	....	.50	7,626	1.72	26,233
.70	189,819	......	....	......	....	.70	189,819	1.15	311,846
.70	51,069	......	....	......	....	.70	51,069	1.46	106,516
.780	17,224,492	.100	2,208,268	......	....	.880	19,432,760	1.745	38,405,361
.90	8,029,685	......	....	......	....	.90	8,029,685	1.72	15,284,414
.90	37,772	......	....	......	....	.90	37,772	1.47	61,695
.90	178,782	......	....	......	....	.90	178,782	1.40	278,106
.350	125,529	......	....	......	....	.350	125,529	1.067	382,685

TABLE 91.

Counties and municipalities	Valuation 1977	County-wide levies		School district levies		Other district levies	
		Rate	Amount	Rate	Amount	Rate	Amount
Halifax							
Enfield	$ 18,268,199	$ .69	$ 126,051	$	$	$ .05	$ 9.134
Halifax	2,801,244	.69	19,329	......	....	.05	1,401
Hobgood	2,291,482	.69	15,811	......	....	.06	1,375
Littleton	8,106,913	.69	55,938	......	....	.05	4,053
Roanoke Rapids	211,380,593	.69	1,458,526	.20	422,761	.12	253,657
Scotland Neck	19,524,579	.69	134,720	......	....	.06	11,715
Weldon	19,285,530	.69	133,070	16	30,857	.05	9,643
Harnett							
Angier	11,925,836	1.05	125,221	......	....	......	....
Coats	7,160,742	1.05	75,188	......	....	......	....
Dunn	82,426,690	1.05	865,480	.06	49,456	......	....
Erwin	45,900,232	1.05	481,952	......	....	......	....
Lillington	13,074,071	1.05	137,278	......	....	......	....
Haywood							
Canton	98,014,195	.80	784,114	......	....	......	....
Clyde	7,506,391	.80	60,051	......	....	......	....
Hazelwood	15,342,862	.80	122,743	......	....	......	....
Maggie Valley	5,944,095	.80	47,553	......	....	......	....
Waynesville	72,274,166	.80	578,193	......	....	......	....
Henderson							
Hendersonville	91,827,591	.64	587,697	.30	275,483	......	....
Laurel Park	15,216,907	.64	97,388	......	....	......	....
Hertford							
Ahoskie	44,534,115	1.09	485,422	......	....	......	....
Cofield	2,581,877	1.09	28,142	......	....	......	....
Como	1,064,278	1.09	11,601	......	....	......	....
Harrelsville	1,094,195	1.09	11,927	......	....	......	....
Murfreesboro	21,462,112	1.09	233,937	......	....	......	....
Winton	6,053,836	1.09	65,987	......	....	......	....
Hoke							
Raeford	68,528,208	.92	630,460	......	....	......	....
Iredell							
Harmony	4,678,452	.49	22,924	......	....	......	....
Love Valley	384,723	.490	1,885	......	....	......	....
Mooresville	120,615,150	.49	591,014	.11	132,677	......	....
Statesville	345,495,197	.49	1,692,926	......	....	......	....
Troutman	21,225,801	.49	104,006	......	....	......	....
Jackson							
Dillsboro	2,115,600	.48	10,155	......	....	......	....
Sylva	30,801,813	.48	147,849	......	....	......	....
Johnston							
Benson	17,515,534	.93	162,894	......	....	......	....
Clayton	26,856,718	.93	249,767	......	....	......	....
Four Oaks	6,027,741	.93	56,058	......	....	......	....
Kenly	9,065,541	.93	84,310	......	....	......	....
Micro	2,211,859	.93	20,570	......	....	......	....
Pine Level	5,174,421	.93	48,122	......	....	......	....
Princeton	4,930,992	.93	45,858	......	....	......	....
Selma	22,837,050	.93	212,385	......	....	......	....
Smithfield	67,312,202	.93	626,003	......	....	......	....

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Municipal levies								Total all jurisdictions	
General Fund		Debt service		Miscellaneous		Total			
Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
$ .50	$ 91,341	$	$	$	$	$ .50	$ 91,341	$ 1.24	$ 226,526
.50	14,006	......	....	......	....	.50	14,006	1.25	34,736
.25	5,729	......	....	......	....	.25	5,729	1.00	22,915
.69	55,938	......	....	......	....	.69	55,938	1.43	115,929
.4275	903,652	.0225	47,561	......	....	.45	951,213	1.46	3,086,157
.50	97,623	......	....	......	....	.50	97,623	1.25	244,058
.90	173,570	......	....	......	....	.90	173,570	1.64	347,140
.95	113,294	......	....	......	....	.95	113,294	2.00	238,515
.95	68,027	.15	10,741	......	....	1.10	78,768	2.15	153,956
.89	733,598	......	....	.05	41,213	.94	774,811	2.05	1,689,747
.65	298,352	......	....	......	....	.65	298,352	1.70	780,304
1.20	156,889	......	....	......	....	1.20	156,889	2.25	294,167
.565	553,780	.050	49,007	.035	34,305	.65	637,092	1.45	1,421,206
.60	45,038	......	....	......	....	.60	45,038	1.40	105,089
.65	99,728	......	....	......	....	.65	99,728	1.45	222,471
.25	14,861	......	....	......	....	.25	14,861	1.05	62,414
.50	361,371	......	....	......	....	.50	361,371	1.30	939,564
.90	826,448	......	....	......	....	.90	826,448	1.84	1,689,628
.45	68,476	......	....	......	....	.45	68,476	1.09	165,864
1.00	445,341	......	....	......	....	1.00	445,341	2.09	930,763
.40	10,328	......	....	......	....	.40	10,328	1.49	38,470
.20	2,129	......	....	......	....	.20	2,129	1.29	13,730
.60	6,565	......	....	......	....	.60	6,565	1.69	18,492
.80	171,697	......	....	......	....	.80	171,697	1.89	405,634
1.00	60,538	......	....	......	....	1.00	60,538	2.09	126,525
.55	376,905	.02	13,706	......	....	.57	390,611	1.49	1,021,071
.20	9,286	......	....	......	....	.20	9,286	.69	32,210
.375	1,443	......	....	......	....	.375	1,443	.865	3,328
.64	771,937	......	....	......	....	.64	771,937	1.24	1,495,628
.75	2,591,214		....	......	....	.75	2,591,214	1.24[4]	4,284,140
.45	95,517	......	....	......	....	.45	95,517	.94	199,523
.35	7,405	......	....	......	....	.35	7,405	.83	17,560
.45	138,608	......	....	......	....	.45	138,608	.93	286,457
.60	105,093	......	....	......	....	.60	105,093	1.53	267,987
.72	193,368	......	....	......	....	.72	193,368	1.65	443,135
.50	30,139	.20	12,055	......	....	.70	42,194	1.63	98,252
.76	68,898	......	....	......	....	.76	68,898	1.69	153,208
.43	9,511	......	....	......	....	.43	9,511	1.36	30,081
.50	25,872	.13	6,727	......	....	.63	32,599	1.56	80,721
.65	32,051	......	....	......	....	.65	32,051	1.58	77,909
.70	159,859	......	....	......	....	.70	159,859	1.63	372,244
.70	471,185	......	....	......	....	.70	471,185	1.63	1,097,188

TABLE 91.

Counties and municipalities	Valuation 1977	County-wide levies		School district levies		Other district levies	
		Rate	Amount	Rate	Amount	Rate	Amount
Jones							
Maysville	$ 4,746,501	$ .68	$ 32,276	$	$	$	$ ....
Pollocksville	3,005,589	.68	20,438	......	....	......	....
Trenton	2,884,518	.68	19,615	......	....	......	....
Lee							
Broadway	7,002,200	1.02	71,422	......	....	......	....
Sanford	162,417,390	1.02	1,656,657	......	....	......	....
Lenoir							
Grifton	See Pitt County						
Kinston	201,099,459[b]	.82	1,648,741	.12	241,279	......	....
LaGrange	15,410,175	.82	126,363	......	....	......	....
Pink Hill	4,981,239	.82	40,846	......	....	......	....
Lincoln							
Lincolnton	59,564,459	.70	416,951	......	....	......	....
Macon							
Franklin	46,018,579	.255	117,347	......	....	......	....
Highlands	24,615,370	.255	62,769	......	....	......	....
Madison							
Hot Springs	4,021,259	.95	38,202	......	....	......	....
Marshall	8,783,798	.95	83,446	......	....	......	....
Mars Hill	8,057,055	.95	76,542	......	....	......	....
Martin							
Bear Grass	828,601	.78	6,463	......	....	.05	414
Everetts	1,098,044	.78	8,565	......	....	......	....
Hamilton	3,637,822	.78	28,375	......	....	......	....
Hassell	662,005	.78	5,164	......	....	......	....
Jamesville	3,605,607	.78	28,124	.03	1,082	......	....
Oak City	3,986,985	.78	31,098	......	....	......	....
Parmele	1,519,460	.78	11,852	......	....	......	....
Robersonville	18,480,556	.78	144,148	......	....	.04	7,392
Williamston	65,888,962	.78	513,934	......	....	......	....
McDowell							
Marion	51,710,014	.6114	316,155	......	....	......	....
Old Fort	6,652,739	.6114	40,675	......	....	......	....
Mecklenburg							
Charlotte	5,084,777,747	.80	40,678,222	......	....	......	....
Cornelius	13,335,236	.80	106,682	......	....	......	....
Davidson	28,292,509	.80	226,340	......	....	......	....
Huntersville	15,902,130	.80	127,217	......	....	......	....
Matthews	39,169,999	.80	313,360	......	....	......	....
Mint Hill	65,700,850	.80	525,607	......	....	......	....
Pineville	40,500,469	.80	324,004	......	....	......	....
Mitchell							
Bakersville	5,606,531	.50	28,033	......	....	......	....
Spruce Pine	37,165,940	.50	135,830	......	....	......	....

— Continued

Municipal levies									
General Fund		Debt service		Miscellaneous		Total		Total all jurisdictions	
Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
$ .75	$ 35,599	$	$	$	$	$ .75	$ 35,599	$ 1.43	$ 67,875
.40	12,022	......	....	......	....	.40	12,022	1.08	32,460
.51	14,711	......	....	......	....	.51	14,711	1.19	34,326
.70	49,015	......	....	......	....	.70	49,015	1.72	120,437
.92	1,494,240	.02	32,483	......	....	.94	1,526,723	1.96	3,183,380
.5435	1,092,793	.0765	153,816	.07	140,746	.69	1,387,355	1.63	3,277,375
.75	115,576	......	....	......	....	.75	115,576	1.57	241,939
.75	37,359	......	....	......	....	.75	37,359	1.57	78,205
.55	327,605	......	....	.04	23,826	.59	351,431	1.29	768,382
.30	138,056	.04	18,407	......	....	.34	156,463	.595	273,810
.29	71,385	.01	2,461	......	....	.30	73,846	.555	136,615
.40	16,085	.40	16,085	......	....	.80	32,170	1.75	70,372
.75	65,878	......	....	......	....	.75	65,878	1.70	149,324
.75	60,428	......	....	......	....	.75	60,428	1.70	136,970
.22	1,823	......	....	......	....	.22	1,823	1.05	8,700
.78	8,565	......	....	......	....	.78	8,565	1.56	17,130
.35	12,732	......	....	......	....	.35	12,732	1.13	41,107
.25	1,655	......	....	......	....	.25	1,655	1.03	6,819
.70	25,239	......	....	......	....	.70	25,239	1.51	54,445
.40	15,948	......	....	......	....	.40	15,948	1.18	47,046
.30	4,558	......	....	......	....	.30	4,558	1.08	16,410
.60	110,883	......	....	......	....	.60	110,883	1.42	262,423
.95	625,945	......	....	......	....	.95	625,945	1.73	1,139,879
.75	387,825	......	....	......	....	.75	387,825	1.3614	703,980
.80	53,222	......	....	......	....	.80	53,222	1.4114	93,897
.73	37,118,878	.11	5,593,255	.04	2,033,911	.88	44,746,044	1.68	85,424,266
.55	73,344	......	....	......	....	.55	73,344	1.35	180,026
.33	93,365	......	....	......	....	.33	93,365	1.13	319,705
.47	74,740	......	....	......	....	.47	74,740	1.27	201,957
.30	117,480	......	....	......	....	.30	117,480	1.10	430,840
.10	65,701	......	....	......	....	.10	65,701	.90	591,308
.30	121,501	.04	16,200	......	....	.34	137,701	1.14	461,705
.43	24,108		....	......	....	.43	24,108	.93	52,141
.60	222,996		....	......	....	.60	222,996	1.10	358,826

TABLE 91.

Counties and municipalities	Valuation 1977	County-wide levies		School district levies		Other district levies	
		Rate	Amount	Rate	Amount	Rate	Amount
Montgomery							
Biscoe	$ 19,995,431	$ .79	$ 157,964	$	$	$	$ ....
Candor	7,105,453	.79	56,133	......	....	......	....
Mount Gilead	16,166,112	.79	127,712	......	....	......	....
Star	9,327,688	.79	73,689	......	....	......	....
Troy	30,222,251	.79	238,756	......	....	......	....
Moore							
Aberdeen	26,398,932	.75	197,992	......	....	......	....
Cameron	808,620	.75	6,065	......	....	......	....
Carthage	8,024,429	.75	60,183	......	....	......	....
Foxfire Village	5,080,331	.75	38,102	......	....	......	....
Pinebluff	4,904,440	.75	36,783	......	....	......	....
Pinehurst	67,755,592	.75	508,167	......	....	......	....
Robbins	11,526,882	.75	86,452	......	....	......	....
Southern Pines	79,288,969	.75	594,667	......	....	......	....
Vass	6,156,971	.75	46,177	......	....	......	....
Whispering Pines	28,409,702	.75	213,073	......	....	......	....
Nash							
Bailey	7,311,708	.50	36,559	......	....	......	....
Battleboro:							
In Nash	4,192,672	.50	20,964	......	....	......	....
In Edgecombe	1,514,323	.70	10,601	......	....	......	....
Castalia	1,352,764	.50	6,764	......	....	......	....
Middlesex	4,629,889	.50	23,149	......	....	......	....
Nashville	26,448,748	.50	132,244	......	....	......	....
Rocky Mount:							
In Nash	341,833,699	.50	1,709,169	.29[c]	671,254[c]	......	....
In Edgecombe	145,308,428	.70	1,017,159	.29[c]	394,229[c]	......	....
Sharpsburg:							
In Nash	5,874,009	.50	29,370	......	....	......	....
In Edgecombe	221,783	.70	1,553	......	....	......	....
In Wilson	675,665	.73	4,933	......	....	......	....
Spring Hope	11,695,286	.50	58,476	......	....	......	....
Whitakers							
In Nash	3,252,082	.50	16,261	......	....	......	....
In Edgecombe	2,499,931	.70	17,500	......	....	......	....
New Hanover							
Carolina Beach	39,600,973	.74	293,047	......	....	......	....
Kure Beach	10,636,291	.74	78,709	......	....	......	....
Wilmington	598,836,818	.74	4,431,392	......	....	......	....
Wrightsville Beach	93,126,486	.74	689,136	......	....	......	....
Northampton							
Conway	9,117,039	.80	72,936	......	....	......	....
Garysburg	3,256,628	.80	26,058	......	....	......	....
Gaston	4,106,116	.80	32,849	......	....	......	....
Jackson	4,099,701	.80	32,798	......	....	......	....
Lasker	478,170	.80	3,825	......	....	......	....
Rich Square	7,066,156	.80	56,529	......	....	......	....
Seaboard	3,473,813	.80	27,790	......	....	......	....
Severn	2,906,951	.80	23,256	......	....	......	....
Woodland	4,981,578	.80	39,853	......	....	......	....

— Continued

Municipal levies								Total all jurisdictions	
General Fund		Debt service		Miscellaneous		Total			
Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
$ .85	$ 169,961	$	$	$	$	$ .85	$ 169,961	$ 1.64	$ 327,925
.80	56,844	......	....	......	....	.80	56,844	1.59	112,977
.95	153,578	......	....	......	....	.95	153,578	1.74	281,290
.95	88,613	......	....	......	....	.95	88,613	1.74	162,302
.60	181,334	.20	60,444	......	....	.80	241,778	1.59	480,534
.90	237,583	.10	26,399	......	....	1.00	263,982	1.75	461,974
.40	3,234	......	....	......	....	.40	3,234	1.15	9,299
.95	76,232	......	....	......	....	.95	76,232	1.70	136,415
.15	7,620	......	....	......	....	.15	7,620	.90	45,722
.91	44,630	.05	2,452	......	....	.96	47,082	1.71	83,865
.5923	401,316	......	....	......	....	.5923	401,316	1.3423	909,483
1.00	115,269	......	....	......	....	1.00	115,269	1.75	201,721
1.00	792,890	......	....	......	....	1.00	792,890	1.75	1,387,557
.82	50,487	.18	11,083	......	....	1.00	61,570	1.75	107,747
.36	102,275	......	....	......	....	.36	102,275	1.11	315,348
.50	36,559	......	....	......	....	.50	36,559	1.00	73,118
.50	20,964	......	....	......	....	.50	20,964	1.00	41,928
.50	7,571	......	....	......	....	.50	7,571	1.20	18,172
.25	3,382	......	....	......	....	.25	3,382	.75	10,146
.70	32,409	......	....	......	....	.70	32,409	1.20	55,558
.60	158,692	......	....	......	....	.60	158,692	1.10	290,936
.58	1,982,635	......	....	......	....	.58	1,982,635	1.37	4,363,058
.58	842,789	......	....	......	....	.58	842,789	1.57	2,254,177
.40	23,496	.10	5,874	......	....	.50	29,370	1.00	58,740
.40	887	.10	222	......	....	.50	1,109	1.20	2,662
.40	2,703	.10	675	......	....	.50	3,378	1.23	8,311
.75	87,715	......	....	......	....	.75	87,715	1.25	146,191
.75	24,391	......	....	......	....	.75	24,391	1.25	40,652
.75	18,749	......	....	......	....	.75	18,749	1.45	36,249
.67	265,327	......	....	......	....	67	265,327	1.41	558,374
.52	55,308	......	....	......	....	.52	55,308	1.26	134,017
.940	5,629,066	.045	269,477	.005	29,942	.99	5,928,485	1.73	10,359,877
.52	484,257	......	....	......	....	.52	484,257	1.26	1,173,393
.391	35,646	.309	28,171	......	....	.70	63,819	1.50	136,755
.50	16,283	......	....	......	....	.50	16,283	1.30	42,336
.675	27,716	.050	2,053	.025	1,027	.75	30,796	1.55	63,645
.45	18,449	.20	8,199	.20	8,199	.85	34,847	1.65	67,645
.20	956	......	....	......	....	.20	956	1.00	4,781
.80	56,529	......	....	......	....	.80	56,529	1.60	113,058
.75	26,054	......	....	......	....	.75	26,054	1.55	53,844
.55	15,988	.20	5,814	......	....	.75	21,802	1.55	45,058
.75	37,362	......	....	......	....	.75	37,362	1.55	77,215

TABLE 91.

Counties and municipalities	Valuation 1977	County-wide levies		School district levies		Other district levies	
		Rate	Amount	Rate	Amount	Rate	Amount
Onslow							
Holly Ridge	$ 5,812,253	$ .53	$ 30,805	$	$	$	$ ....
Jacksonville	204,960,089	.53	1,086,289	......	....	......	....
Richlands	10,348,876	.53	54,849	......	....	......	....
Swansboro	11,793,456	.53	62,506	......	....	......	....
Orange							
Carrboro	63,770,395	.78	446,392	.255	162,615	......	....
Chapel Hill:							
In Orange	298,028,757	.78	2,324,625	.255	759,973	......	....
In Durham	4,584,243	.87	39,883	......	....	......	....
Hillsborough	35,453,074	.78	276,534	......	....	......	....
Mebane	See Alamance County						
Pamlico							
Bayboro	4,290,987	1.25	53,638	......	....	......	....
Mesic	1,667,353	1.25	20,842	......	....	......	....
Minnesott Beach	2,195,926	1.25	27,449	......	....	......	....
Oriental	6,151,627	1.25	76,895	......	....	......	....
Stonewall	1,002,976	1.25	12,537	......	....	......	....
Vandemere	1,095,522	1.25	13,694	......	....	......	....
Pasquotank							
Elizabeth City	90,981,550	.87	791,540	......	....	......	....
Pender							
Atkinson	1,654,472	.95	15,718	......	....	......	....
Burgaw	16,132,128	.95	153,256	......	....	......	....
Surf City	13,263,306	.95	126,002	......	....	......	....
Topsail Beach	13,839,460	.95	131,475	......	....	......	....
Perquimans							
Hertford	11,099,331	.95	105,444	......	....	......	....
Winfall	4,638,542	.95	44,066	......	....	......	....
Person							
Roxboro	88,339,137	.55	485,866	......	....	......	....
Pitt							
Ayden	26,054,970	.92	239,706	......	....	......	....
Bethel	14,435,130	.92	132,804	......	....	......	....
Falkland	835,923	.92	7,691	......	....	......	....
Farmville	40,847,233	.92	375,795	......	....	......	....
Fountain	2,785,967	.92	25,631	......	....	......	....
Greenville	333,992,288[b]	.92	3,072,167	......	....	......	....
Grifton:							
In Pitt	14,665,179	.92	134,920	......	....	......	....
In Lenoir	401,279	.82	3,291	......	....	......	....
Grimesland	2,767,202	.92	25,459	......	....	......	....
Simpson	1,299,309	.92	11,954	......	....	......	....
Winterville	13,729,107	.92	126,308	......	....	......	....
Polk							
Columbus	9,144,818	.36	32,922	.0080[c]	732[c]	......	....
Saluda	8,241,809	.36	29,671	.0400[d]	3,297[d]	......	....
Tryon	30,772,721	.36	110,782	.0418	12,863	.019	5,847

— Continued

Municipal levies								Total all jurisdictions	
General Fund		Debt service		Miscellaneous		Total			
Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
$ .40	$ 23,249	$	$	$	$	$ .40	$ 23,249	$ .93	$ 54,054
.54	1,106,784	......	....	......	....	.54	1,106,784	1.07	2,193,073
.56	57,954	......	....	......	....	.56	57,954	1.09	112,803
.40	47,174	......	....	......	....	.40	47,174	.93	109,680
1.10	701,474	......	....	......	....	1.10	701,474	2.135	1,310,481
1.02	3,039,893	.10	298,029	......	....	1.12	3,337,922	2.155	6,422,520
1.02	46,759	.10	4,584	......	....	1.12	51,343	1.99	91,226
.54	191,447	......	....	......	....	.54	191,447	1.32	467,981
.45	19,309	......	....	......	....	.45	19,309	1.70	72,947
.10	1,581	......	....	......	....	.10	1,581	1.35	22,423
.50	10,980	......	....	......	....	.50	10,980	1.75	38,429
.40	24,607	......	....	......	....	.40	24,607	1.65	101,502
.10	1,003	......	....	......	....	.10	1,003	1.35	13,540
.35	3,838	......	....	......	....	.35	3,838	1.60	17,532
.84	764,245	......	....	......	....	.84	764,245	1.71	1,555,785
.28	4,633	.07	1,158	......	....	.35	5,791	1.30	21,509
.85	137,123	......	....	......	....	.85	137,123	1.80	290,379
.90	119,370	......	....	......	....	.90	119,370	1.85	245,372
.72	99,644	......	....	......	....	.72	99,644	1.67	231,119
.65	72,146	......	....	......	....	.65	72,146	1.60	177,590
.30	13,916	......	....	......	....	.30	13,916	1.25	57,982
.668	590,105	.012	10,601	......	....	.68	600,706	1.23	1,086,572
.73	190,201	......	....	......	....	.73	190,201	1.65	429,907
.70	101,046	......	....	......	....	.70	101,046	1.62	233,850
.65	5,433	......	....	......	....	.65	5,433	1.57	13,124
.55	224,660	......	....	......	....	.55	224,660	1.47	600,455
.80	22,288	......	....	......	....	.80	22,288	1.72	47,919
.64	2,137,159	......	....	......	....	64	2,137,159	1.56	5,209,326
.75	109,989	......	....	......	....	.75	109,989	1.67	244,909
.75	3,009	......	....	......	....	.75	3,009	1.57	6,300
45	12,452	......	....	......	....	.45	12,452	1.37	37,911
65	8,446	......	....	......	....	.65	8,446	1.57	20,400
.70	96,104	......	....	......	....	.70	96,104	1.62	222,412
.35	32,007	......	....	......	....	.35	32,007	.718	65,661
.235	27,610	.045	3,709	......	....	.38	31,319	.78	64,287
.30	92,318	......	....	......	....	30	92,318	.7208	221,810

TABLE 91.

Counties and municipalities	Valuation 1977	County-wide levies		School district levies		Other district levies	
		Rate	Amount	Rate	Amount	Rate	Amount
Randolph							
Archdale	$ 53,774,186	$ .50	$ 268,871	$ .10	$ 53,774	$ .07	$ 37,642
Asheboro	319,268,280	.50	1,596,342	.18	574,683	......	....
Franklinville	6,682,171	.50	33,411	......	....	......	....
High Point	See Guilford County						
Liberty	37,418,726	.50	187,094	......	....	......	....
Ramseur	28,350,943	.50	141,755	......	....	......	....
Randleman	23,136,497	.50	115,683	......	....	......	....
Seagrove	3,870,310	.50	19,352	......	....	......	....
Staley	667,138	.50	3,336	......	....	......	....
Richmond							
Ellerbe	5,109,323	.96	49,050	......	....	......	....
Hamlet	26,291,463	.96	252,398	......	....	......	....
Hoffman	1,181,229	.96	11,340	......	....	......	....
Rockingham	79,235,484	.96	760,661	......	....	......	....
Robeson							
Fairmont	20,906,295	1.15	240,423	......	....	......	....
Lumber Bridge	668,357	1.15	7,687	......	....	......	....
Lumberton	150,915,682	1.15	1,735,531	.20	301,831	......	....
Maxton	11,913,777	1.15	137,009	......	....	......	....
McDonald	(Did not file report)	......	....	......	....	......	....
Parkton	2,772,954	1.15	31,889	......	....	......	....
Pembroke	10,059,023	1.15	115,679	......	....	......	....
Proctorville	737,164	1.15	8,478	......	....	......	....
Raynham	277,938	1.15	3,197	......	....	......	....
Red Springs	17,734,136	1.15	203,943	.20	35,468	......	....
Rowland	8,613,388	1.15	99,054	......	....	......	....
Saint Pauls	21,016,530	1.15	241,690	......	....	......	....
Rockingham							
Eden	166,515,292	.79	1,315,471	......	....	......	....
Madison	52,687,725	.79	416,233	......	....	......	....
Mayodan	46,484,844	.79	367,231	......	....	......	....
Reidsville	147,688,530	.79	1,166,740	......	....	......	....
Stoneville	10,641,912	.79	84,072	......	....	......	....
Rowan							
China Grove	18,727,282	.50	93,637	......	....	......	....
Cleveland	4,252,779	.50	21,264	......	....	......	....
East Spencer	9,594,622	.50	47,974	......	....	......	....
Faith	4,255,205	.50	21,276	......	....	......	....
Granite Quarry	12,500,488	.50	62,503	......	....	......	....
Landis	31,395,978	.50	156,980	......	....	......	....
Rockwell	13,471,091	.50	67,356	......	....	......	....
Salisbury	312,783,525	.50	1,563,918	.155	484,814	......	....
Spencer	22,991,755	.50	114,959	......	....	......	....
Rutherford							
Alexander Mills	7,258,516	.66	47,907	......	....	......	....
Bostic	2,160,705	.66	14,261	......	....	......	....
Ellenboro	3,905,275	.66	25,775	......	....	......	....
Forest City	83,548,629	.66	551,421	......	....	......	....

— Continued

Municipal levies								Total all jurisdictions	
General Fund		Debt service		Miscellaneous		Total			
Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
$ .22	$ 118,303	$	$	$	$	$ .22	$ 118,303	$ .89	$ 478,590
.55	1,755,975	.10	319,269	......	....	.65	2,075,244	1.33	4,246,269
25	16,705	......	....	......	....	.25	16,705	.75	50,116
.50	187,094	......	....	......	....	.50	187,094	1.00	374,188
.37	104,898	.10	28,351	.08	22,681	.55	155,930	1.05	297,685
.675	156,171	......	....	......	....	.675	156,171	1.175	271,854
.20	7,741	......	....	......	....	.20	7,741	.70	27,093
.125	834	......	....	......	....	.125	834	.625	4,170
.85	43,429	......	....	......	....	.85	43,429	1.81	92,479
.98	257,656	......	....	......	....	.98	257,656	1.94	510,054
.15	1,772	......	....	......	....	.15	1,772	1.11	13,112
.85	673,502	......	....	......	....	.85	673,502	1.81	1,434,163
.87	181,885	......	....	......	....	.87	181,885	2.02	422,308
.25	1,671	......	....	......	....	.25	1,671	1.40	9,358
.65	980,952	......	....	......	....	.65	980,952	2.00	3,018,314
.88	104,841	......	....	......	....	.88	104,841	2.03	241,850
......	....	......	....	......	....	......	....	......	....
.60	16,638	......	....	......	....	.60	16,638	1.75	48,527
.95	95,561	......	....	......	....	.95	95,561	2.10	211,240
.30	2,211	......	....	......	....	.30	2,211	1.45	10,689
.30	834	......	....	......	....	.30	834	1.45	4,031
.50	88,670	......	....	......	....	.50	88,670	1.85	328,081
.60	51,680	......	....	......	....	.60	51,680	1.75	150,734
.60	126,099	.10	21,017	......	....	.70	147,116	1.85	388,806
.65	1,082,349	.11	183,167	......	....	.76	1,265,516	1.55	2,580,987
.64	337,201	.03	15,806	......	....	.67	353,007	1.46	769,240
.51	237,073	.09	41,836	......	....	.60	278,909	1.39	646,140
.95	1,403,041	......	....	......	....	.95	1,403,041	1.74	2,569,781
.91	97,010	......	....	......	....	.91	97,010	1.70	181,082
.55	103,000	......	....	......	....	.55	103,000	1.05	196,637
.40	17,011	......	....	......	....	.40	17,011	.90	38,275
.80	76,757	......	....	......	....	.80	76,757	1.30	124,731
.44	18,723	......	....	......	....	.44	18,723	.94	39,999
.60	75,003	......	....	......	....	.60	75,003	1.10	137,506
.50	156,980	......	....	......	....	.50	156,980	1.00	313,960
.49	66,008	......	....	......	....	.49	66,008	.99	133,364
.795	2,486,629	......	....	......	....	.795	2,486,629	1.45	4,535,361
.90	206,926	.05	11,496	......	....	.95	218,422	1.45	333,381
.50	36,293	......	....	......	....	.50	36,293	1.16	84,200
28	6,050	......	....	......	....	.28	6,050	.94	20,311
40	15,621	......	....	......	....	.40	15,621	1.06	41,396
40	334,194	......	....	......	....	.40	334,194	1.06	80[illegible],615

TABLE 91.

Counties[a] and municipalities	Valuation 1977	County-wide levies		School district levies		Other district levies	
		Rate	Amount	Rate	Amount	Rate	Amount
Rutherford (Continued)							
Lake Lure	$ 19,469,990	$ .66	$ 128,502	$	$	$	$ ....
Ruth	2,907,518	.66	19,190	......	....	......	....
Rutherfordton	37,742,977	.66	249,104	......	....	......	....
Spindale	55,977,575	.66	369,452	......	....	......	....
Sampson							
Autryville	1,034,305	.84	8,689	.01	103	......	....
Clinton	57,050,387	.84	479,224	.26	148,331	......	....
Garland	4,352,653	.84	36,563	.04	1,741	......	....
Harrells:							
In Sampson	1,592,760	.84	13,380	.05	796	......	....
In Duplin	17,103	.99	170	......	....	......	....
Newton Grove	5,854,236	.84	49,176	.10	5,854	......	....
Roseboro	7,991,840	.84	67,131	.01	799	......	....
Salemburg	3,820,650	.84	32,094	......	....	......	....
Turkey	1,337,011	.84	11,231	04	535	......	....
Scotland							
Gibson	2,746,430	1.06	29,113	......	....	......	....
Laurinburg	85,088,809	1.06	901,942	......	....	......	....
Wagram	2,978,708	1.06	31,575	......	....	......	....
Stanly							
Albemarle	164,853,744	.65	1,071,550	.190	313,222	......	....
Locust	15,831,520	.65	102,905	.045[c]	7,124[c]	......	....
New London	3,396,015	.65	22,074	.045	1,528	......	....
Norwood	17,771,531	.65	115,515	.045	7,997	......	....
Oakboro	6,142,707	.65	39,928	.045	2,764	......	....
Richfield	6,495,981	.65	42,224	.045	2,923	......	....
Stanfield	4,112,032	.65	26,729	.045	1,850	......	....
Stokes							
Danbury	1,537,652	.56	8,611	......	....	......	....
Walnut Cove	10,414,336	.56	58,321	......	....	......	....
Surry							
Dobson	14,952,421	.65	97,191	......	....	.0646	9,659
Elkin:							
In Surry	81,619,848	.65	530,529	.20	163,240	......	....
In Wilkes	317,367	.63	2,000	......	....	......	....
Mount Airy	148,058,236	.65	962,379	.15	222,087	.4246**	124,668
Pilot Mountain	24,351,598	.65	158,286	......	....	.0646	15,731
Swain							
Bryson City	16,000,000	.70	112,000	......	....	......	....
Transylvania							
Brevard	51,408,056	.79	406,124	......	....	......	....
Rosman	1,798,300	.79	14,207	......	....	......	....
Tyrrell							
Columbia	4,679,527	1.17	54,751	......	....	......	....

— Continued

Municipal levies								Total all jurisdictions	
General Fund		Debt service		Miscellaneous		Total			
Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
$ .55	$ 107,085	$	$	$	$	$ .55	$ 107,085	$ 1.21	$ 235,587
.35	10,176	......	....	......	....	.35	10,176	1.01	29,366
.47	177,392	......	....	.13	49,066	.60	226,458	1.26	475,562
.56	313,474	......	....	......	....	.56	313,474	1.22	682,926
.60	6,206	......	....	......	....	.60	6,206	1.45	14,998
.91	519,159	.06	34,230	.10	57,050	1.07	610,439	2.17	1,237,994
.72	31,339	......	....	......	....	.72	31,339	1.60	69,643
.20	3,186	......	....	......	....	.20	3,186	1.09	17,362
.20	34	......	....	......	....	.20	34	1.19	204
.55	32,198	......	....	......	....	.55	32,198	1.49	87,228
.84	67,131	.05	3,996	......	....	.89	71,127	1.74	139,058
.83	31,711	......	....	......	....	.83	31,711	1.67	63,805
.24	3,209	......	....	......	....	.24	3,209	1.12	14,975
.90	24,718	......	....	......	....	.90	24,718	1.96	53,831
.65	553,077	......	....	......	....	.65	553,077	1.71	1,455,019
.65	19,362	......	....	......	....	.65	19,362	1.71	50,937
.329	542,369	.021	34,619	......	....	.35	576,988	1.19	1,961,760
.05	7,916	......	....	......	....	.05	7,916	.745	117,945
.16	5,434	......	....	......	....	.16	5,434	.855	29,036
.51	90,635	......	....	......	....	.51	90,635	1.205	214,147
.45	27,642	......	....	......	....	.45	27,642	1.145	70,334
.10	6,496	......	....	......	....	.10	6,496	.795	51,643
.35	14,392	......	....	......	....	.35	14,392	1.045	42,971
.10	1,538	......	....	......	....	.10	1,538	.66	10,149
.65	67,693	......	....	......	....	.65	67,693	1.21	126,014
.13284	19,862	.36716	54,900	......	....	.50	74,762	1.2146	181,612
.67	546,853	......	....	......	....	.67	546,853	1.52	1,240,622
.67	2,126	......	....	......	....	.67	2,126	1.30	4,126
.73	1,080,825	.13	192,476	......	....	.86	1,273,301	2.0846	2,582,435
.60	146,110	......	....	......	....	.60	146,110	1.3146	320,127
.53	84,812	.12	19,188	......	....	.65	104,000	1.35	216,000
.713	366,539	.107	55,007	......	....	.82	421,546	1.61	827,670
.65	11,689	......	....	......	....	.65	11,689	1.44	25,896
1.05	49,135	......	....	......	....	1.05	49,135	2.22	103,886

TABLE 91.

Counties and municipalities	Valuation 1977	County-wide levies		School district levies		Other district levies	
		Rate	Amount	Rate	Amount	Rate	Amount
Union							
Indian Trail	$ 8,481,071	$ .59	$ 50,039	$	$	$	$ ....
Marshville	19,461,155	.59	103,021	......	....	......	....
Monroe	239,407,150	.59	1,412,503	.075	179,555	......	....
Stallings	15,797,051	.59	93,203	......	....	......	....
Waxhaw	10,140,291	.59	59,828	......	....	......	....
Wingate	12,434,968	.59	73,367	......	....	......	....
Vance							
Henderson	121,416,510	.86	1,044,182	......	....	......	....
Kittrell	636,476	.86	5,474	......	....	......	....
Middleburg	875,087	.86	7,526	......	....	......	....
Wake							
Apex	53,055,290	.78	413,832	......	....	......	....
Cary	246,783,722	.78	1,924,913	......	....	......	....
Fuquay-Varina	46,741,806	.78	364,586	......	....	......	....
Garner	106,186,775	.78	828,257	......	....	......	....
Holly Springs	5,256,251	.78	40,999	......	....	......	....
Knightdale	8,321,727	.78	6,496	......	....	......	....
Morrisville	1,805,187	.78	14,080	......	....	......	....
Raleigh	2,283,800,078	.78	17,813,641	......	....	.04	59,367
Rolesville	3,736,654	.78	29,146	......	....	......	....
Wake Forest	19,280,628	.78	150,389	......	....	......	....
Wendell	28,383,454	.78	221,391	......	....	......	....
Zebulon	44,284,079	.78	345,416	......	....	......	....
Warren							
Macon	1,057,618	.59	6,240	......	....	......	....
Norlina	7,673,070	.59	45,272	......	....	......	....
Warrenton	13,476,047	.59	79,509	......	....	......	....
Washington							
Creswell	2,040,699	.94	19,183	......	....	......	....
Plymouth	28,560,931	.94	268,473	......	....	......	....
Roper	2,408,134	.94	22,637	......	....	......	....
Watauga							
Blowing Rock:							
In Watauga	24,009,594	.95	228,092	......	....	......	....
In Caldwell	3,059,093	.81	24,997	......	....	......	....
Boone	83,245,226	.95	790,830	......	....	......	....
Wayne							
Eureka	1,673,231	.78	13,052	......	....	......	....
Fremont	10,851,510	.78	84,642	......	....	......	....
Goldsboro	270,969,224	.78	2,113,560	.18	487,744	......	....
Mount Olive							
In Wayne	39,807,838	.78	310,502	......	....	......	....
In Duplin	14,730	.99	146	......	....	......	....
Pikeville	4,324,119	.78	33,729	......	....	......	....
Seven Springs	967,755	.78	7,549	......	....	......	....
Walnut Creek	6,251,230	.78	48,760	......	....	......	....

— Continued

Municipal levies								Total all jurisdictions	
General Fund		Debt service		Miscellaneous		Total			
Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
$ .10	$ 8,481	$	$	$	$	$ .10	$ 8,481	$ .69	$ 58,520
.36	70,060	.14	27,246	......	....	.50	97,306	1.09	200,327
.253	605,700	.202	483,602	035	83,793	.490	1,173,095	1.155	2,765,153
.10	15,797	......	....	......	....	.10	15,797	.69	109,000
.70	70,982	......	....	......	....	.70	70,982	1.29	130,810
.42	52,227	......	....	......	....	.42	52,227	1.01	125,594
.65310	792,971	.03125	37,943	.01565	19,002	.70000	849,916	1.56	1,894,098
.125	796	......	....	......	....	.125	796	.985	6,270
.25	2,188	......	....	......	....	.25	2,188	1.11	9,714
.70	371,387	......	....	......	....	.70	371,387	.148	785,219
.62	1,530,059	......	....	......	....	.62	1,530,059	1.40	3,454,972
.71	331,867	......	....	......	....	.71	331,867	1.49	626,453
.75	796,401	......	....	......	....	.75	796,401	1.53	1,624,658
.35	18,397	......	....	......	....	.35	18,397	1.13	59,396
.60	49,930	......	....	......	....	.60	49,930	1.38	56,426
.50	9,026	......	....	.05	903	.55	9,929	1.33	24,009
.685	15,644,031	.105	2,397,990	.050	1,141,900	.840	19,183,921	1.66	37,056,929
.50	18,683	......	....	......	....	.50	18,683	1.28	47,829
.65	125,324	......	....	......	....	.65	125,324	1.43	275,713
.75	210,914	......	....	......	....	.75	210,914	1.53	432,305
.68	301,132	......	....	......	....	.68	301,132	1.46	646,548
.25	2,644	......	....	......	....	.25	2,644	.84	8,884
.49	37,598	.07	5,371	......	....	.56	42,969	1.15	88,241
.60	80,856	......	....	......	....	.60	80,856	1.19	160,365
.65	13,265	......	....	......	....	.65	13,265	1.59	32,448
.70	199,926	.20	57,122	......	....	.90	257,048	1.84	525,521
.625	15,051	......	....	......	....	.625	15,051	1.565	37,688
.80	192,077	......	....	......	....	.80	192,077	1.75	420,169
.80	24,472	......	....	......	....	.80	24,472	1.61	49,469
.50	416,226	......	....	......	....	.50	416,226	1.45	1,207,056
.50	8,366	.25	4,183	......	....	.75	12,549	1.53	25,601
.83	90,086	......	....	......	....	.83	90,086	1.61	174,728
.725	1,964,527	.17	460,648	......	....	.895	2,425,175	1.855	5,026,479
.85	338,367	......	....	......	....	.85	338,367	1.63	648,869
.85	125	......	....	......	....	.85	125	1.84	271
.65	28,107	......	....	......	....	.65	28,107	1.43	61,836
.35	3,387	......	....	......	....	.35	3,387	1.13	10,936
.2637	16,484	......	....	......	....	.2637	16,484	1.0437	65,244

TABLE 91.

Counties and municipalities	Valuation 1977	County-wide levies		School district levies		Other district levies	
		Rate	Amount	Rate	Amount	Rate	Amount
Wilkes							
Elkin	See Surry County						
North Wilkesboro	$ 103,583,911	$ .63	$ 652,579	$	$	$	$ ....
Ronda	4,450,675	.63	28,040	......	....	......	....
Wilkesboro	65,546,329	.63	412,942	......	....	......	....
Wilson							
Black Creek	3,586,681	.73	26,183	......	....	......	....
Elm City	9,997,980	.73	72,986	......	....	......	....
Lucama	7,298,902	.73	53,282	......	....	......	....
Saratoga	2,548,815	.73	18,607	......	....	......	....
Sharpsburg	See Nash County						
Sims	1,254,827	.73	9,161	......	....	......	....
Stantonsburg	5,624,625	.73	41,060	......	....	......	....
Wilson	382,062,568[b]	.73	2,779,490	......	....	......	....
Yadkin							
Arlington	5,914,569	.50	29,573	......	....	......	....
Boonville	9,081,165	.50	45,406	......	....	......	....
East Bend	4,392,317	.50	21,962	......	....	......	....
Jonesville	16,737,960	.50	83,690	......	....	......	....
Yadkinville	24,256,279	.50	121,282	......	....	......	....
Yancey							
Burnsville	22,535,463	.50	112,678	......	....	......	....
All reporting municipalities	$32,741,709,458		$233,237,080		$27,821,381		$604,899

[a] Camden, Currituck and Hyde Counties have no incorporated municipalities.

[b] Stored tobacco, cotton, and peanuts are taxed at discount rates; therefore, levy is less than the valuation multiplied by the rate.

[c] In these districts the levy is not equal to the valuation multiplied by the stated rate because the district and the municipality do not coincide. Where the school district is smaller than the municipality, one or more rates may apply as some property in the municipality may be in a county school district.

[d] Saluda is in overlapping school districts; $.032 is for Saluda school district and $.008 is for the county supplement.

[e] The district rate shown is the county administrative unit supplement.

— Continued

Municipal levies								Total all jurisdictions	
General Fund		Debt service		Miscellaneous		Total			
Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
$ .555	$ 574,891	$ .085	$ 88,046	$	$	$ .64	$ 662,937	$ 1.27	$1,315,516
.28	12,462	......	....	......	....	.28	12,462	.91	40,502
.43	281,849	......	....	......	....	.43	281,849	1.06	694,791
.55	19,727	......	....	......	....	.55	19,727	1.28	45,910
.55	54,989	.15	14,997	......	....	.70	69,986	1.43	142,972
.40	29,192	......	....	......	....	.40	29,192	1.13	82,474
.58	14,783	......	....	......	....	.58	14,783	1.31	33,390
.50	6,274	......	....	......	....	.50	6,274	1.23	15,435
.50	28,123	......	....	......	....	.50	28,123	1.23	69,183
.62	2,360,662	......	....	......	....	.62	2,360,662	1.35	5,140,152
.42	24,841	......	....	......	....	.42	24,841	.92	54,414
.38	34,508	......	....	......	....	.38	34,508	.88	79,914
.45	19,765	......	....	......	....	.45	19,765	.95	41,727
.65	108,797	......	....	......	....	.65	108,797	1.15	192,487
.47	114,005	......	....	......	....	.47	114,005	.97	235,287
.40	90,142	......	....	......	....	.40	90,142	.90	202,820
	$218,608,635		$15,993,275		$4,907,600		$239,509,510		$501,172,870

TABLE 92. PROPERTY TAX LEVIES, PROPERTY TAX COLLECTIONS, AND CERTAIN ITEMS OF NON-TAX REVENUE BY COUNTIES FOR THE FISCAL YEAR 1976-77

Counties	County-wide property tax levies for the year 1976-77			All county-wide property tax collections during the year 1976-77**			Selected non-tax revenues received during the year 1976-77			
	For school purposes	For all other purposes	Total for county unit	For school purposes	For all other purposes	Total collections for county unit	Profits from ABC stores	Payments received from U. S. Forest Service	Payments in lieu of taxes from TVA	Payments received from Federal Revenue Sharing
Alamance	$5,310,692	$4,002,835	$9,313,527	$5,096,758	$4,269,911	$9,366,669	$.........	$.........	$.........	$ 874,784
Alexander	948,560	317,996	1,266,556	772,975	461,132	1,234,107	6,275	....	....	93,448
Alleghany	196,733	305,869	502,602	281,710	293,208	574,918	31,906	....	....	132,049
Anson	268,542	1,379,193	1,647,735	*	*	1,592,802	45,000	....	....	469,290
Ashe	477,433	882,776	1,360,209	535,553	828,698	1,364,251	....	....	....	271,085
Avery	306,899	618,927	925,826	310,595	621,161	931,756	....	4,527	7,162	338,016
Beaufort	1,146,773	1,491,913	2,638,686	1,111,938	1,420,374	2,532,312	163,989	....	....	598,857
Bertie	432,162	757,881	1,190,043	*	*	1,179,305	60,000	....	....	373,004
Bladen	1,019,962	1,146,381	2,166,343	*	*	2,024,594	....	....	....	626,653
Brunswick	2,609,615	3,347,114	5,956,729	*	*	5,739,800	....	....	....	750,446
Buncombe	5,365,396	7,525,823	12,891,219	*	*	13,001,164	174,470	5,817	....	1,706,346
Burke	2,556,876	3,709,640	6,266,516	*	*	6,274,832	75,771	....	....	832,191
Cabarrus	1,997,478	3,535,953	5,533,431	*	*	5,423,703	58,958	....	....	655,261
Caldwell	1,844,641	2,439,686	4,284,327	1,868,460	2,378,467	4,246,927	45,672	10,285	....	364,418
Camden	92,592	215,070	307,662	165,104	132,059	297,163	....	....	....	86,573
Carteret	1,188,035	1,118,829	2,306,864	966,373	1,280,344	2,246,717	105,452	....	....	430,833
Caswell	594,089	596,072	1,190,161	577,563	620,557	1,198,120	19,500	....	....	289,862
Catawba	5,517,939	3,317,977	8,835,916	3,406,716	5,492,064	8,898,780	560,000	....	....	1,812,330
Chatham	1,642,607	1,033,085	2,675,692	1,505,672	1,019,301	2,524,973	21,225	....	....	305,237
Cherokee	258,000	474,550	732,550	394,000	314,209	708,209	16,607	24,233	50,669	323,008

Chowan	278,292	580,989	859,281	525,047	327,851	853,258	40,000	....	....	200,867
Clay	112,143	204,028	316,171	118,684	167,765	286,449	....	12,694	29,472	78,334
Cleveland	3,232,449	3,224,172	6,456,621	*	*	6,517,462	39,002	....	....	960,172
Columbus	2,128,695	2,052,801	4,181,496	2,454,245	1,815,609	4,269,854	78,552	....	....	725,442
Craven	850,066	3,103,731	3,953,797	60,401	3,973,077	4,033,478	220,000	8,314	....	716,604
Cumberland	*	*	18,508,608	*	*	18,810,139	500,000	....	....	2,542,120
Currituck	469,620	657,257	1,126,877	*	*	1,116,763	16,270	7,534	....	179,356
Dare	110,954	1,347,302	1,458,256	568,921	771,293	1,340,214	38,073	....	....	112,979
Davidson	2,744,660	4,180,776	6,925,436	*	*	6,911,776	....	187	....	507,917
Davie	640,919	1,272,272	1,913,191	*	*	1,915,976	....	....	....	263,708
Duplin	1,389,881	1,768,940	3,158,821	9,683	3,166,240	3,175,923	91,085	....	....	794 644
Durham	1,987,069	9,337,043	11,324,112	7,779,799	9,233,503	17,013,302	591,774	....	....	1,437,188
Edgecombe	1,973,586	2,239,427	4,213,013	1,738,938	2,516,177	4,255,115	188,403	....	....	814,606
Forsyth	8,360,712	15,081,804	23,442,516	*	*	23,307,608	325,000	....	....	2,116,357
Franklin	1,055,490	460,109	1,515,599	1,150,015	492,503	1,642,518	....	....	....	362,150
Gaston	7,318,877	6,014,739	13,333,616	7,284,778	6,134,744	13,419,522	....	....	....	1,605,599
Gates	296,853	375,267	672,120	361,191	388,975	750,166	20,000	....	....	134,589
Graham	40,310	327,043	367,353	289,711	73,654	363,365	....	....	94,267	101,559
Granville	1,405,004	631,234	2,036,238	1,831,588	172,080	2,003,668	81,524	....	....	234,516
Greene	827,678	464,828	1,292,506	*	*	1,269,089	15,158	....	....	249,709
Guilford	5,004,199	13,642,298	18,646,497	13,548,585	4,951,281	18,499,866	130,155	....	....	2,373,863
Halifax	1,319,754	1,811,146	3,130,900	1,600,899	1,550,794	3,151,693	168,269	....	....	797,519
Harnett	2,558,527	1,195,601	3,754,128	*	*	3,716,379	23,217	....	....	646,901
Haywood	1,979,242	1,433,833	3,413,075	1,841,936	1,519,166	3,361,102	34,753	14,221	131	440,347
Henderson	2,833,849	925,819	3,759,668	1,620,548	2,178,327	3,798,875	48,619	5,408	....	655,720
Hertford	*	*	2,054,215	*	*	2,049,315	121,042	....	....	353,280
Hoke	690,438	700,755	1,391,193	693,767	696,262	1,390,029	53,824	....	....	317,864
Hyde	*	*	646,364	*	*	647,466	....	....	....	161,728
Iredell	*	*	4,528,646	*	*	4,568,152	10,000	....	....	746,972
Jackson	516,437	1,396,294	1,912,731	1,079,568	759,568	1,839,136	109,178	6,052	....	378,709
Johnston	2,339,012	2,092,199	4,431,211	2,587,826	1,945,010	4,532,836	150,000	....	....	834,655
Jones	287,136	427,551	714,687	415,827	269,300	685,127	18,433	4,051	....	192,138
Lee	1,768,065	1,577,771	3,345,836	*	*	2,135,356	35,000	....	....	....
Lenoir	1,632,546	2,524,687	4,157,233	1,836,613	2,332,188	4,168,801	218,373	....	....	747,766
Lincoln	1,565,296	1,388,092	2,953,388	1,533,807	1,447,720	2,981,527	25,200	....	....	315,669

TABLE 93. REVENUE RECEIVED BY COUNTIES AND MUNICIPALITIES FROM 1971 LOCAL GOVERNMENT SALES AND USE TAX IN FISCAL YEARS 1976-77 AND 1977-78

Counties and municipalities	Effective date of tax	Basis of distribution	Amounts received	
			1976-77	1977-78
Alamance	September 1, 1971	Per capita	$ 1,630,058	$ 1,817,469
Burlington			631,275	701,791
Elon College			40,098	46,096
Gibsonville**			13,567	14,716
Graham			145,056	162,769
Haw River			34,110	38,708
Mebane**			49,052	55,502
Total			$2,543,216	$2,837,051
Alexander	March 1, 1972	Per capita	$ 320,901	$ 347,622
Taylorsville			19,061	21,419
Total			$ 339,962	$ 369,041
Alleghany	August 1, 1971	Per capita	$ 138,664	$ 157,525
Sparta			26,173	28,434
Total			$ 164,837	$ 185,959
Anson	August 1, 1971	Per capita	$ 273,493	$ 307,886
Ansonville			8,745	10,040
Lilesville			7,630	8,551
McFarlan			1,600	1,808
Morven			6,830	7,944
Peachland			6,601	7,192
Polkton			10,888	12,988
Wadesboro			48,867	55,122
Total			$ 364,654	$ 411,531
Ashe	July 1, 1971	Per capita	$ 324,915	$ 376,272
Jefferson			16,145	18,575
Lansing			4,694	5,574
West Jefferson			14,404	16,951
Total			$ 360,158	$417,372
Avery	June 1, 1971	Per capita	$ 211,269	$ 247,300
Banner Elk			13,922	17,242
Crossnore			4,327	5,086
Elk Park			8,384	9,822
Newland			8,535	12,763
Total			$ 246,437	$ 292,213
Beaufort	October 1, 1971	Per capita	$ 784,228	$ 846,625
Aurora			14,286	15,648
Bath			4,589	4,996
Belhaven			47,299	50,512
Chocowinity			12,254	13,122
Pantego			4,589	4,832
Washington			185,751	198,699
Washington Park			11,002	11,804
Total			$1,063,998	$1,146,238

TABLE 93. —Continued

Counties and municipalities	Effective date of tax	Basis of distribution	Amounts received	
			1976-77	1977-78
Bertie	January 1, 1972	Per capita	$ 210,298	$ 219,270
Askewville			2,718	2,822
Aulander			11,164	11,941
Colerain			3,936	4,157
Kelford			2,945	2,871
Lewiston			4,675	4,673
Powellsville			2,539	2,693
Roxobel			3,453	3,794
Windsor			23,975	24,398
Woodville			2,514	2,613
Total			$ 268,218	$ 279,233
Bladen	July 1, 1971	Ad valorem levies	$ 377,569	$ 420,760
Bladenboro			15,757	18,638
Clarkton			13,127	15,044
Dublin			3,731	3,640
East Arcadia			521	599
Elizabethtown			14,298	13,810
Tar Heel			492	507
White Lake			13,632	16,013
Total			$ 439,127	$ 489,011
Brunswick	September 1, 1971	Ad valorem levies	$ 642,194	$ 704,169
Boiling Spring Lakes			4,199	4,261
Bolivia			538	483
Calabash			841	361
Caswell Beach			2,099	1,966
Holden Beach			13,199	9,031
Long Beach			63,821	40,892
Ocean Isle Beach			8,250	5,558
Shady Forest			84	....
Shallotte			6,390	7,213
Southport			18,827	15,855
Sunset Beach			3,091	2,468
Yaupon Beach			6,396	7,096
Total			$ 769,929	$ 799,353
Buncombe	May 1, 1971	Ad valorem levies	$3,270,766	$3,627,606
Asheville			1,417,983	1,581,943
Biltmore Forest			37,163	40,909
Black Mountain			49,486	56,635
Montreat			10,661	1,979
Weaverville			19,314	21,185
Woodfin			27,203	30,147
Total			$4,832,576	$5,370,404
Cabarrus	August 1, 1971	Ad valorem levies	$1,548,065	$1,714,781
Concord			341,527	364,310
Harrisburg			2,590	5,649
Mt. Pleasant			12,496	12,640
Total			$1,904,678	$2,097,380

TABLE 93. — Continued

Counties and municipalities	Effective date of tax	Basis of distribution	Amounts received	
			1976-77	1977-78
Caldwell	August 1, 1974	Per capita	$ 899,576	$1,027,659
Blowing Rock**			446	510
Granite Falls			35,246	40,275
Hudson			49,567	62,791
Lenoir			238,864	276,723
Rhodhiss**			7,243	7,941
Total			$1,230,942	$1,415,899
Camden*	May 1, 1971	Ad valorem levies	$ 66,791	$ 64,080
Carteret	August 1, 1971	Ad valorem levies	$ 713,258	$ 829,929
Atlantic Beach			36,140	41,696
Beaufort			67,586	80,148
Cape Carteret			9,785	11,218
Emerald Isle			46,813	53,333
Indian Beach			....	....
Morehead City			137,506	172,595
Newport			21,051	23,401
Pine Knoll Shores			17,523	26,966
Total			$1,049,662	$1,239,286
Caswell	December 1, 1972	Ad valorem levies	$ 136,409	$ 147,286
Milton			264	368
Total			$ 136,673	$ 147,654
Catawba	March 1, 1972	Per capita	$2,290,697	$2,596,172
Brookford			14,325	16,716
Catawba			14,037	15,641
Claremont			19,330	22,301
Conover			91,293	104,152
Hickory**			512,311	586,265
Longview**			71,680	82,280
Maiden			63,737	72,178
Newton			197,369	222,562
Total			$3,274,779	$3,718,267
Chatham	July 1, 1973	Per capita	$ 415,027	$ 482,524
Goldston			4,988	5,762
Pittsboro			20,303	24,057
Siler City			65,374	77,991
Total			$ 505,692	$ 590,333
Cherokee	June 1, 1971	Per capita	$ 330,152	$ 394,017
Andrews			28,779	33,614
Murphy			39,684	47,489
Total			$ 398,615	$ 475,120
Chowan	May 1, 1971	Ad valorem levies	$ 190,021	$ 234,541
Edenton			67,307	75,216
Total			$ 257,328	$ 309,757

TABLE 93. — Continued

Counties and municipalities	Effective date of tax	Basis of distribution	Amounts received 1976-77	Amounts received 1977-78
Clay	May 1, 1971	Ad valorem levies	$ 74,737	$ 81,544
Hayesville			4,990	5,001
Total			$ 79,727	$ 86,545
Cleveland	July 1, 1971	Per capita	$1,296,186	$1,402,811
Boiling Springs			46,029	51,185
Casar			6,158	6,762
Earl Station			3,495	3,896
Fallston			6,239	6,762
Grover			9,779	10,567
Kings Mountain**			145,552	155,808
Lattimore			4,494	4,700
Lawndale			9,235	9,580
Patterson Springs			10,737	11,371
Polkville			7,822	9,229
Shelby			274,744	294,924
Waco			4,453	4,971
Total			$1,824,923	$1,972,566
Columbus	August 1, 1971	Per capita	$ 826,227	$ 874,626
Bolton			9,225	9,679
Brunswick			3,789	3,922
Cerro Gordo			5,766	6,098
Chadbourn			37,888	40,000
Fair Bluff			18,700	19,568
Lake Waccamaw			16,888	17,823
Tabor City			51 ~~15~~,751	53,175
Whiteville			90,285	97,676
Total			$1,060,519	$1,122,567
Craven	July 1, 1971	Per capita	$1 207 482	$1,303,375
Bridgeton			9,902	10,189
Cove City			9,319	9,905
Dover			11,290	12,144
Havelock			77,911	78,697
New Bern			291,605	313,367
Trent Woods			22,791	21,318
Vanceboro			14,695	15,619
Total			$1,644,995	$1,764,614
Cumberland	May 1, 1971	Per capita	$4,100,435	$4,315,060
Falcon			7,120	7,351
Fayetteville			1,075,600	1,178,088
Godwin			2,538	2,479
Hope Mills			53,994	60,315
Linden			4,358	4,685
Spring Lake			102,281	122,070
Stedman			11,082	11,184
Wade			6,929	7,249
Total			$5,364,337	$5,708,481
Currituck*	May 1, 1971	Per capita	$ 137,651	$ 165,218

TABLE 93. — Continued

Counties and municipalities	Effective date of tax	Basis of distribution	Amounts received	
			1976-77	1977-78
Dare	December 1, 1971	Ad valorem levies	$ 442,359	$ 555,894
Kill Devil Hills			62,936	78,731
Manteo			18,764	20,060
Nags Head			88,175	105,153
Total			$ 612,234	$ 759,838
Davidson	January 1, 1972	Per capita	$1,463,943	$1,707,347
Denton			16,684	19,349
High Point**			8,140	12,770
Lexington			259,814	302,002
Thomasville			218,364	255,597
Total			$1,966,945	$2,297,065
Davie	August 1, 1973	Per capita	$ 312,154	$ 315,061
Mocksville			42,809	43,531
Total			$ 354,963	$ 358,592
Duplin	May 1, 1971	Per capita	$ 542,364	$ 592,401
Beulaville			16,564	18,664
Calypso			6,400	6,768
Faison			8,366	9,118
Greenevers			5,895	6,437
Harrells**			136	149
Kenansville			11,076	12,211
Magnolia			8,740	10,026
Mount Olive**			677	745
Rose Hill			24,323	26,262
Teachey			3,218	3,690
Wallace			42,348	47,406
Warsaw			40,583	45,667
Total			$ 710,690	$ 779,544
Durham	May 1, 1971	Per capita	$2,387,138	$2,759,260
Chapel Hill**			383	244
Durham			1,789,523	2,058,665
Total			$4,177,044	$4,818,169
Edgecombe	July 1, 1973	Per capita	$ 728,485	$ 806,188
Battleboro**			4,057	4,543
Conetoe			2,182	2,475
Leggett			2,319	2,511
Macclesfield			7,673	8,942
Pinetops			19,773	21,677
Princeville			21,251	24,088
Rocky Mount**			218,361	241,030
Sharpsburg**			682	738
Speed			1,909	2,291
Tarboro			134,854	149,245
Whitakers**			6,547	7,202
Total			$1,148,093	$1,270,931

TABLE 93.— Continued

Counties and municipalities	Effective date of tax	Basis of distribution	Amounts received	
			1976-77	1977-78
Forsyth	August 1, 1973	Per capita	$4,578,587	$5,115,721
Kernersville			121,376	143,758
Rural Hall			32,116	37,225
Winston-Salem			2,912,144	3,251,550
Total			$7,644,223	$8,548,254
Franklin	June 1, 1971	Ad valorem levies	$ 379,129	$ 410,342
Bunn			2,243	2,773
Centerville			....	....
Franklinton			21,252	23,659
Louisburg			26,299	30,981
Youngsville			6,436	7,337
Total			$ 435,359	$ 475,092
Gaston	August 1, 1971	Per capita	$2,255,932	$2,589,059
Belmont			81,189	90,413
Bessemer City			77,515	90,059
Cherryville			81,729	94,003
Cramerton			35,297	33,424
Dallas			62,531	72,675
Gastonia			725,227	842,241
High Shoals**			8,321	9,928
Kings Mountain**			2,413	2,835
Lowell			53,490	61,393
McAdenville			14,768	18,326
Mount Holly			77,515	90,530
Ranlo			31,878	35,877
Spencer Mountain			4,575	5,082
Stanley			35,768	44,078
Total			$3,548,148	$4,079,923
Gates	March 1, 1973	Per capita	$ 75,081	$ 75,857
Gatesville			3,300	3,430
Total			$ 78,381	$ 79,287
Graham	April 1, 1972	Per capita	$ 111,520	$ 122,824
Robbinsville			17,937	21,228
Total			$ 129,457	$ 144,052
Granville	April 1, 1972	Per capita	$ 389,815	$ 435,862
Creedmoor			18,709	21,396
Oxford			86,963	97,430
Stem			2,954	3,343
Stovall			5,018	5,616
Total			$ 503,459	$ 563,647
Greene	May 1, 1971	Ad valorem levies	$ 134,274	$ 137,783
Hookerton			1,430	1,375
Snow Hill			7,511	7,980
Walstonburg			938	785
Total			$ 144,154	$ 147,923

TABLE 93. — Continued

Counties and municipalities	Effective date of tax	Basis of distribution	Amounts received	
			1976-77	1977-78
Guilford	August 1, 1971	Per capita	$5,756,629	$6,595,488
Gibsonville**			29,952	35,402
Greensboro			3,004,711	3,414,334
High Point**			1,235,023	1,412,829
Jamestown			30,256	46,294
Total			$10,056,571	$11,504,347
Halifax	July 1, 1972	Ad valorem levies	$ 894,700	$1,035,858
Enfield			25,436	24,869
Halifax			2,818	3,385
Hobgood			1,415	1,513
Littleton**			21,175	14,845
Roanoke Rapids			381,694	367,295
Scotland Neck			22,759	22,095
Weldon			40,452	42,788
Total			$1,390,449	$1,512,648
Harnett	July 1, 1973	Ad valorem levies	$ 787,869	$ 888,069
Angier			21,104	23,746
Coats			15,319	16,250
Dunn			139,852	158,633
Erwin			55,185	57,384
Lillington			30,751	33,854
Total			$1,050,080	$1,177,936
Haywood	July 1, 1971	Per capita	$ 802,156	$ 900,422
Canton			94,540	106,310
Clyde			17,971	20,417
Hazelwood			39,364	44,935
Maggie Valley			9,589	7,196
Waynesville			130,687	146,100
Total			$1,094,307	$1,225,380
Henderson	June 1, 1971	Per capita	$1,168,310	$1,324,033
Hendersonville			173,260	199,001
Laurel Park			16,306	18,697
Total			$1,357,876	$1,541,731
Hertford	May 1, 1971	Ad valorem levies	$ 481,298	$ 541,053
Ahoskie			109,620	112,109
Cofield			1,267	1,843
Como			476	484
Harrellsville			1,521	1,599
Murfreesboro			44,097	42,085
Winton			13,302	13,429
Total			$ 651,582	$ 712,602
Hoke	September 1, 1971	Per capita	$ 200,505	$ 215,572
Raeford			39,365	38,745
Total			$ 239,870	$ 254,317
Hyde*	September 1, 1977	Per capita	$	$ 37,789

TABLE 93. — Continued

Counties and municipalities	Effective date of tax	Basis of distribution	Amounts received	
			1976-77	1977-78
Iredell	July 1, 1973	Per capita	$1,327,253	$1,443,993
Harmony			7,088	7,569
Love Valley			849	934
Mooresville			159,721	172,902
Statesville			374,580	412,166
Troutman			23,939	25,276
Total			$1,893,430	$2,064,840
Jackson	May 1, 1971	Ad valorem levies	$ 402,593	$ 437,797
Dillsboro			2,320	1,690
Sylva			46,349	30,352
Webster			....	....
Total			$ 451,262	$ 469,839
Johnston	January 1, 1972	Ad valorem levies	$1,072,296	$1,215,263
Benson			25,579	26,887
Clayton			42,437	46,230
Four Oaks			9,789	10,488
Kenly			15,448	17,197
Micro			2,063	2,090
Pine Level			7,699	7,761
Princeton			6,368	8,309
Selma			38,930	42,101
Smithfield			109,103	120,489
Total			$1,329,712	$1,496,815
Jones	May 1, 1971	Ad valorem levies	$ 72,282	$ 71,540
Maysville			2,979	2,942
Pollocksville			829	844
Trenton			1,033	1,354
Total			$ 77,123	$ 76,680
Lee	April 1, 1972	Per capita	$ 728,591	$ 791,909
Broadway			18,861	21,245
Sanford			325,763	371,998
Total			$1,073,215	$1,185,152
Lenoir	May 1, 1971	Ad valorem levies	$1,318,817	$1,379,224
Grifton**			955	1,021
Kinston			373,083	408,440
La Grange			31,225	34,274
Pink Hill			10,795	11,565
Total			$1,734,875	$1,834,523
Lincoln	March 1, 1972	Per capita	$ 650,248	$ 741,495
High Shoals**			350	399
Lincolnton			103,638	117,751
Total			$ 754,236	$ 859,645

TABLE 93. — Continued

Counties and municipalities	Effective date of tax	Basis of distribution	Amounts received	
			1976-77	1977-78
Macon	May 1, 1971	Ad valorem levies	$ 444,597	$ 494,738
Franklin			62,877	70,975
Highlands			31,002	34,832
Total			$ 538,476	$ 600,545
Madison	May 1, 1971	Per capita	$ 146,476	$ 156,216
Hot Springs			5,807	5,979
Marshall			9,036	15,600
Mars Hill			15,278	11,351
Total			$ 176,597	$ 189,146
Martin	July 1, 1972	Ad valorem levies	$ 505,277	$ 568,860
Beargrass			230	234
Everetts			1,119	1,405
Hamilton			1,221	1,509
Hassell			163	156
Jamesville			2,683	2,831
Oak City			2,194	2,220
Parmele			336	557
Robersonville			20,416	21,550
Williamston			100,038	101,030
Total			$ 633,677	$ 700,351
McDowell	July 1, 1971	Per capita	$ 617,507	$ 715,318
Marion			68,716	78,400
Old Fort			12,960	14,685
Total			$ 699,183	$ 808,403
Mecklenburg***	March 1, 1968	Ad valorem levies	$7,460,882	$8,742,426
Charlotte			5,385,902	6,023,938
Cornelius			9,142	9,945
Davidson			12,016	13,701
Huntersville			9,064	11,041
Matthews			13,956	16,126
Mint Hill			7,063	8,759
Pineville			8,526	20,035
Total			$12,906,551	$14,845,971
Mitchell	July 1, 1971	Ad valorem levies	$ 246,943	$ 282,013
Bakersville			7,780	5,892
Spruce Pine			55,591	43,381
Total			$ 310,314	$ 331,286
Montgomery	July 1, 1971	Per capita	$ 294,024	$ 301,437
Biscoe			19,095	19,922
Candor			8,306	8,766
Mount Gilead			19,209	19,922
Star			13,756	14,362
Troy			44,528	45,226
Total			$ 398,918	$ 409,635

TABLE 93. — Continued

Counties and municipalities	Effective date of tax	Basis of distribution	Amounts received	
			1976-77	1977-78
Moore	August 1, 1971	Per capita	$ 900,933	$ 935,212
Aberdeen			44,152	48,683
Cameron			4,736	4,685
Carthage			23,879	24,188
Foxfire Village			....	925
Pine Bluff			13,498	15,713
Pinehurst			24,034	24,570
Robbins			23,298	23,204
Southern Pines			161,845	175,293
Vass			21,098	21,868
Whispering Pines			17,015	17,946
Total			$1,234,488	$1,292,287
Nash	July 1, 1973	Per capita	$1,502,690	$1,561,035
Bailey			18,121	18,625
Battleboro**			8,099	8,716
Castalia			6,701	6,924
Dortches			....	3,881
Middlesex			19,229	20,177
Nashville			42,073	46,568
Red Oak			9,089	9,671
Rocky Mount**			515,227	545,812
Sharpsburg**			14,104	15,881
Spring Hope			35,137	35,935
Whitakers**			11,187	11,641
Total			$2,181,657	$2,284,866
New Hanover	May 1, 1971	Ad valorem levies	$2,157,269	$2,402,659
Carolina Beach			61,561	55,847
Kure Beach			13,354	13,046
Wilmington			1,119,522	1,184,254
Wrightsville Beach			93,944	90,263
Total			$3,445,649	$3,746,069
Northampton	July 1, 1974	Per capita	$ 169,789	$ 170,824
Conway			5,258	5,360
Garysburg			11,102	11,258
Gaston			8,426	8,333
Jackson			5,715	5,978
Lasker			879	779
Rich Square			9,563	9,866
Seaboard			4,598	4,633
Severn			2,694	2,754
Woodland			5,680	6,321
Total			$ 223,704	$ 226,106
Onslow	May 1, 1971	Per capita	$1,502,756	$1,716,435
Holly Ridge			6,387	9,649
Jacksonville			310,116	322,037
Richlands			14,218	15,015
Swansboro			19,207	20,496
Total			$1,852,684	$2,083,632

TABLE 92. — Continued

Counties	County-wide property tax levies for the year 1976-77			All county-wide property tax collections during the year 1976-77**			Selected non-tax revenues received during the year 1976-77			
	For school purposes	For all other purposes	Total for county unit	For school purposes	For all other purposes	Total collections for county unit	Profits from ABC stores	Payments received from U. S. Forest Service	Payments in lieu of taxes from TVA	Payments received from Federal Revenue Sharing
Macon	$ *	$ *	$1,015,628	$ 612,500	$ 371,125	$ 983,625	$	$ 31,662	$ 9	$ 287,257
Madison	445,725	411,439	857,164	84,429	732,798	817,227	333	9,971	....	214,266
Martin	1,507,164	1,832,577	3,339,741	*	*	3,410,530	93,304	....	....	624,189
McDowell	1,343,239	722,305	2,065,544	982,065	988,766	1,970,831	....	13,988	....	363,067
Mecklenburg	44,248,361	14,001,909	58,250,270	14,106,506	43,905,365	58,011,871	950,000	....	....	2,814,351
Mitchell	249,655	705,802	955,457	402,392	488,334	890,726	....	3,470	....	245,844
Montgomery	879,611	998,477	1,878,088	868,059	1,028,171	1,896,230	40,000	7,143	....	378,037
Moore	1,568,243	2,175,177	3,743,420	2,296,476	1,298,042	3,594,518	120,000	1,324	....	493,224
Nash	3,185,637	1,612,009	4,797,646	2,794,404	2,013,138	4,807,542	200,000	....	....	633,957
New Hanover	6,148,050	4,962,883	11,110,933	5,861,775	11,680,587	17,542,362	315,442	....	....	1,053,573
Northampton	350,239	950,650	1,300,889	*	*	1,304,554	73,502	....	....	514,277
Onslow	1,695,595	2,184,652	3,880,247	39,823	3,758,232	3,798,055	89,441	....	....	962,404
Orange	2,569,151	2,182,066	4,751,217	*	*	4,766,835	385,000	....	....	328,768
Pamlico	362,738	427,886	790,624	*	*	776,942	10,000	....	....	114,388
Pasquotank	701,371	958,801	1,660,172	*	*	1,659,396	30,120	....	....	277,090
Pender	857,193	701,623	1,558,816	*	*	1,521,511	62,391	....	....	320,767
Perquimans	418,884	335,462	754,346	517,666	376,484	894,150	4,011	....	....	204,930
Person	1,669,380	1,225,220	2,894,600	1,263,322	1,467,945	2,731,267	57,812	....	....	401,210
Pitt	4,596,431	3,412,502	8,008,933	3,610,336	3,916,047	7,526,383	375,000	....	....	660,897
Polk	291,408	386,863	678,271	281,866	407,441	689,307	18,581	....	....	131,144

Randolph	1,861,885	2,369,672	4,231,557	2,851,029	1,351,689	4,202,718	....	1,633	....	387,192
Richmond	969,798	2,056,880	3,026,678	*	*	3,042,909	....	14,031	....	479,845
Robeson	1,628,618	5,952,228	7,580,846	*	*	7,510,390	147,196	....	30,140	1,851,826
Rockingham	4,170,189	2,910,080	7,080,269	*	*	7,057,632	83,750	....	....	1,198,446
Rowan	1,964,492	3,566,044	5,530,536	*	*	5,937,917	189,851	....	....	747,340
Rutherford	2,250,000	1,777,665	4,027,665	1,924,861	2,054,592	3,979,453	....	....	....	511,718
Sampson	1,503,484	1,263,325	2,766,809	1,486,042	1,250,826	2,736,868	....	....	....	572,103
Scotland	1,656,570	1,412,858	3,069,428	1,435,297	1,512,716	2,948,013	52,500	....	....	483,565
Stanly	1,360,343	2,864,324	4,224,667	*	*	4,168,279	47,794	....	....	412,754
Stokes	*	*	3,672,224	*	*	3,653,166	19,000	....	....	447,666
Surry	1,780,672	1,788,320	3,568,992	1,769,313	1,791,937	3,561,250	....	....	....	540,328
Swain	130,874	289,364	420,238	256,519	134,802	391,321	....	....	113,986	121,217
Transylvania	540,045	1,586,624	2,126,669	*	*	2,056,347	23,333	18,365	....	388,080
Tyrrell	238,763	213,612	452,375	238,763	190,679	429,442	8,000	....	....	96,330
Union	3,278,775	1,979,811	5,258,586	....	5,226,845	5,226,845	~~5,226,845~~ 42,506	....	~~186,630~~	~~5,419,753~~ 850,282
Vance	735,422	2,084,297	2,819,719	*	*	2,796,664	200,000	....	....	576,131
Wake	14,720,072	17,604,410	32,324,482	*	*	32,669,909	1,006,661	....	....	1,930,066
Warren	27,105	926,983	954,088	503,297	437,548	940,845	34,903	....	....	283,225
Washington	354,126	819,635	1,173,761	555,364	575,144	1,130,508	58,417	....	....	244,498
Watauga	1,007,162	1,706,405	2,713,567	*	*	2,607,506	5,044	....	....	425,119
Wayne	2,981,237	2,658,942	5,640,179	*	*	5,653,080	179,034	....	....	1,294,916
Wilkes	955,069	1,982,315	2,937,384	1,663,952	883,815	2,547,767	40,725	....	....	652,591
Wilson	1,144,279	4,518,933	5,663,212	....	5,701,811	5,701,811	278,250	....	....	861,369
Yadkin	638,392	881,590	1,519,982	1,146,690	413,783	1,560,473	....	....	....	273,747
Yancey	221,205	462,583	683,788	*	*	694,025	....	6,630	....	287,686

Note: Due to the adoption of the "single rate" by a large majority of the counties, the separations of levies and collections by purpose in this table are largely estimates.

*The county did not provide sufficient information on which to base an estimate.

**Property tax collections as shown include current, delinquent, and prepaid taxes.

TABLE 93. — Continued

Counties and municipalities	Effective date of tax	Basis of distribution	Amounts received	
			1976-77	1977-78
Orange	September 1, 1971	Per capita	$1,059,583	$1,187,110
Carrboro			145,377	158,620
Chapel Hill**			519,768	590,413
Hillsborough			33,720	48,983
Mebane**			5,205	5,320
Total			$1,763,653	$1,990,446
Pamlico	May 1, 1971	Ad valorem levies	$ 113,209	$ 126,807
Alliance			....	....
Arapahoe			....	....
Bayboro			2,445	2,755
Mesic			164	198
Minnesott Beach			1,421	1,670
Oriental			3,352	3,526
Stonewall			176	217
Vandemere			589	607
Total			$ 121,356	$ 135,780
Pasquotank	May 1, 1971	Ad valorem levies	$ 621,322	$ 695,387
Elizabeth City			273,269	301,213
Total			$ 894,591	$ 996,600
Pender	July 1, 1971	Ad valorem levies	$ 194,304	$ 221,117
Atkinson			772	765
Burgaw			17,498	18,417
Surf City			17,927	17,041
Topsail Beach			13,671	12,825
Watha			....	....
Total			$ 244,172	$ 270,165
Perquimans	May 1, 1971	Per capita	$ 99,598	$ 112,724
Hertford			25,413	26,685
Winfall			8,215	7,925
Total			$ 133,226	$ 147,334
Pitt	July 1, 1971	Per capita	$1,392,147	$1,535,870
Ayden			68,818	75,141
Bethel			30,549	35,398
Falkland			2,519	2,568
Farmville			92,795	100,195
Fountain			8,095	8,726
Greenville			613,560	656,617
Grifton**			39,084	42,858
Grimesland			7,511	8,144
Simpson			8,812	10,186
Winterville			35,005	40,586
Total			$2,298,895	$2,516,289
Polk	October 1, 1971	Per capita	$ 181,598	$ 189,122
Columbus			11,524	12,278
Saluda			8,277	8,679
Tryon			30,182	31,046
Total			$ 231,581	$ 241,125

TABLE 93. — Continued

Counties and municipalities*	Effective date of tax	Basis of distribution	Amounts received	
			1976-77	1977-78
Randolph	August 1, 1973	Per capita	$1 157,339	$1,265,283
Archdale			83,017	90,956
Asheboro			236,042	257,884
Franklinville			11,925	12,919
High Point**			350	153
Liberty			33,806	37,543
Ramseur			20,297	21,383
Randleman			37,253	40,253
Seagrove			5,312	5,594
Staley			3,764	3,791
Total			$1,589,105	$1,735,759
Richmond	May 1, 1971	Per capita	$ 827,548	$ 954,166
Ellerbe			19,050	21,998
Hamlet			99,368	114,295
Hoffman			9,297	10,594
Norman			3,404	4,090
Rockingham			127,204	166,272
Total			$1,085,871	$1,271,415
Robeson	January 1, 1972	Per capita	$1,403,159	$1,515,810
Fairmont			48,244	53,073
Lumber Bridge			1,963	2,230
Lumberton			291,116	316,784
Maxton			30,881	33,935
McDonald			1,359	1,459
Orrum			2,718	2,919
Parkton			8,681	9,366
Pembroke			35,259	42,918
Proctorville			2,984	3,405
Raynham			2,188	1,781
Red Springs			60,699	64,047
Rennert			....	1,781
Rowland			21,516	23,679
Saint Pauls			31,555	34,504
Total			$1,942,322	$2,107,045
Rockingham	September 1, 1973	Per capita	$1,130,639	$1,410,459
Eden			242,145	302,292
Madison			42,123	52,942
Mayodan			44,134	55,072
Reidsville			201,688	251,149
Stoneville			16,017	20,341
Total			$1,676,746	$2,092,255
Rowan	July 1, 1973	Per capita	$1,474,941	$1,663,117
China Grove			33,246	37,774
Cleveland			10,130	11,155
East Spencer			36,644	42,912
Faith			8,269	9,124
Granite Quarry			23,190	26,161
Landis			38,829	44,282
Rockwell			18,801	21,556
Salisbury			396,447	452,515
Spencer			49,352	57,045
Total			$2,089,849	$2,365,641

TABLE 93. — Continued

Counties and municipalities	Effective date of tax	Basis of distribution	Amounts received	
			1976-77	1977-78
Rutherford	October 1, 1975	Ad valorem levies	$ 804,663	$ 930,144
Alexander Mills			7,639	8,307
Bostic			951	1,388
Ellenboro			2,888	3,531
Forest City			67,919	73,278
Lake Lure			16,617	24,409
Ruth			1,915	2,240
Rutherfordton			51,071	55,498
Spindale			74,350	68,401
Total			$1,028,013	$1,167,196
Sampson	June 1, 1973	Per capita	$ 642,881	$ 719,368
Autryville			3,092	3,565
Clinton			113,627	128,259
Garland			9,379	10,731
Harrells**			3,464	3,901
Newton Grove			8,035	9,231
Roseboro			17,786	19,954
Salemburg			9,886	12,363
Turkey			6,211	7,466
Total			$ 814,361	$ 914,839
Stanly	April 1, 1972	Per capita	$ 727,310	$ 810,411
Albemarle			182,314	199,299
Locust			25,483	28,357
New London			5,033	5,470
Norwood			31,982	34,675
Oakboro			9,578	10,398
Richfield			5,195	5,789
Stanfield			7,669	8,365
Total			$ 994,564	$1,102,764
Stokes	October 1, 1973	Ad valorem levies	$ 308,174	$ 406,99
Danbury			119	131
Walnut Cove			5,720	7,317
Total			$ 314,013	$ 414,439
Surry	July 1, 1971	Per capita	$1,168,226	$1,293,524
Dobson			21,888	24,965
Elkin**			64,123	71,145
Mount Airy			175,790	191,930
Pilot Mountain			29,379	32,637
Total			$1,459,406	$1,614,201
Swain	May 1, 1971	Per capita	$ 185,807	$ 198,672
Bryson City			28,479	29,621
Total			$ 214,286	$ 228,294

TABLE 93. — Continued

Counties and municipalities	Effective date of tax	Basis of distribution	Amounts received	
			1976-77	1977-78
Transylvania	July 1, 1971	Ad valorem levies	$ 409,325	$ 453,670
Brevard			79,995	86,398
Rosman			1,553	2,483
Total			$ 490,872	$ 542,641
Tyrrell	May 1, 1971	Ad valorem levies	$ 53,188	$ 56,411
Columbia			4,304	8,674
Total			$ 57,492	$ 62,285
Union	August 1, 1971	Ad valorem levies	$ 996,009	$1,209,080
Indian Trail			1,069	1,647
Marshville			20,118	20,424
Monroe			240,666	227,299
Stallings			....	4,672
Waxhaw			11,164	13,699
Wingate			12,468	11,388
Total			$1,281,493	$1,488,209
Vance	August 1, 1971	Ad valorem levies	$ 711,688	$ 769,206
Henderson			192,303	227,636
Kittrell			175	239
Middleburg			394	551
Total			$ 904,560	$ 997,632
Wake	July 1, 1971	Per capita	$5,561,650	$6,385,013
Apex			64,532	74,134
Cary			307,722	403,316
Fuquay-Varina			79,978	89,653
Garner			202,998	237,229
Holly Springs			16,822	18,689
Knightdale			19,848	23,107
Morrisville			5,625	6,791
Raleigh			3,102,698	3,528,952
Rolesville			13,214	15,364
Wake Forest			71,911	81,689
Wendell			46,382	52,932
Zebulon			48,930	51,992
Total			$9,542,310	$10,968,861
Warren	July 1, 1971	Per capita	$ 184,516	$ 187,128
Littleton**			....	....
Macon			2,210	2,297
Norlina			12,241	12,921
Warrenton			12,709	13,118
Total			$ 211,676	$ 215,464
Washington	June 1, 1971	Per capita	$ 219,090	$ 259,393
Creswell			10,606	8,829
Plymouth			76,604	86,777
Roper			12,077	13,249
Total			$ 318,377	$ 368,248

TABLE 93. — Continued

Counties and municipalities	Effective date of tax	Basis of distribution	Amounts received	
			1976-77	1977-78
Watauga	May 1, 1971	Ad valorem levies	$ 699,760	$ 836,005
Blowing Rock**			49,557	56,799
Boone			104,388	118,992
Total			$ 853,705	$1,011,796
Wayne	May 1, 1971	Ad valorem levies	$1,613,205	$1,722,710
Eureka			3,036	3,107
Fremont			22,758	23,312
Goldsboro			575,751	618,069
Mount Olive**			83,129	88,212
Pikeville			6,806	7,195
Seven Springs			802	850
Walnut Creek			1,390	2,313
Total			$2,306,878	$2,465,769
Wilkes	July 1, 1971	Per capita	$1,046,460	$1,140,995
Elkin**			386	422
North Wilkesboro			67,156	73,807
Ronda			9,457	10,017
Wilkesboro			52,307	58,587
Total			$1,175,766	$1,283,828
Wilson	January 1, 1972	Ad valorem levies	$1,208,498	$1,456,525
Black Creek			2,630	4,405
Elm City			13,429	14,829
Lucama			4,284	6,579
Saratoga			2,873	3,690
Sharpsburg**			766	1,042
Sims			1,251	1,320
Stantonsburg			4,975	5,340
Wilson			535,940	584,147
Total			$1,774,646	$2,077,877
Yadkin	October 1, 1971	Ad valorem levies	$400,507	$ 439,588
Arlington			5,437	5,955
Booneville			8,205	9,029
East Bend			5,093	5,565
Jonesville			27,175	29,102
Yadkinville			31,371	32,754
Total			$ 477,788	$ 521,992
Yancey	June 1, 1971	Per capita	$ 203,451	$ 222,710
Burnsville			21,341	23,320
Total			$ 224,792	$ 246,030
Total			$138,056,425	$154,832,250

Note: The State distributes the revenue to the counties and municipalities quarterly, approximately forty-five days after the end of the calendar quarter.

*Camden, Currituck, and Hyde counties have no incorporated towns.

**Municipality located in more than one county.

***1% tax levied and distributed under provisions of the Mecklenburg County Sales and Use Tax Act.